

Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2005**



Kim R. Perez
Stark County Auditor

Prepared by The Stark County Auditor's Office

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2005

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July 17, 2006

To the Citizens of Stark County
and to the Board of County Commissioners:
the Honorable Gayle A. Jackson,
the Honorable Jane Vignos, and
the Honorable Richard Regula

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2005. State law requires that the County publish, within five months of the close of each fiscal year, a complete set of financial statements, which are then required to be audited. This report is the result of those requirements.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The Auditor of State of Ohio's office has issued an unqualified ("clean") opinion on Stark County's financial statements for the year ended December 31, 2005. The independent accountant's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent accountant's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

FORM OF GOVERNMENT AND REPORTING ENTITY

Stark County, established in 1808, is located in Northeastern Ohio and covers an area of 567 square miles and includes 17 townships, 13 villages and 6 cities, the largest of which is the City of Canton, the County Seat, and the ninth largest city in the State.

The County has only those powers conferred upon it by Ohio Statutes. To govern the County, a three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and prepares the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals.

State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. Other elected County officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, nine Common Pleas Judges (five General Division Judges and three Domestic Relations/Juvenile Division Judges, and one Probate Court Judge) and the County Coroner.

The County provides its citizens with a wide range of services including general government (both legislative and executive as well as judicial), public safety, public works, human services, health, conservation and recreation, economic development and water and sewer services. The Ohio Court of Appeals Fifth Appellate District which is based in Stark County, serves fifteen counties.

For financial reporting purposes, the County includes all funds, agencies, boards, and commissions making up Stark County (the Primary Government) and its Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government includes the financial activities of the Department of Human Services, the Children's Services Advisory and Advocacy Council, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. The Stark County Transportation Improvement District and the Stark County Port Authority have been included as discretely presented component units. The Workshops, Incorporated, is reported as a stand-alone, discretely presented component unit.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Stark Council of Governments, the Stark County Health Department, the Stark County Regional Planning Commission, the Multi-County Juvenile Attention System, the Stark County Park District, the Stark Soil and Water Conservation District and the Stark Regional Community Corrections Center whose activities are included in this report as agency funds.

ECONOMIC CONDITION AND OUTLOOK

Local Economy

The local economy's increasing emphasis on the non-manufacturing sector is reflected in the growing list of major employers. Several manufacturing companies remain among the largest employers, but now there are also numerous large service industry employers in the County. Major products produced in the manufacturing sector include steel pipe and tube, roller bearings, bars, containers, railroad cars, turbine equipment, aluminum, plastics, fiber containers, and food processing.

The County's economy has been in decline over the past several years. This is indicated through an increase in unemployment from 3.9 percent in 2001 to 6.3 percent in 2005. This decrease in employment is attributable in great part to decreased employment in manufacturing industries. Nonetheless, employment in the non-manufacturing sector remains significant and has been stable since 1985.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 200,000 visitors annually. Stark County is the headquarters of major manufacturers such as The Timken Company, The Hoover Company and Diebold, Inc. It's also home to hundreds of smaller companies and plants that have recognized the business edge they receive from the area's excellent accessibility to the U.S. market and low cost of doing business.

Long-Term Financial Planning

The Stark County Engineer's Office is responsible for maintaining the county roads, bridges, and storm sewers throughout the county. This amounts to approximately 415 miles of roads and 351 bridges and numerous storm sewers. In order to maintain all of the infrastructure that it is responsible for, the Engineer's office had outlined a five year plan which began in 2004. Over the next three years, 2006 through 2008, the Engineer's Office plans to begin approximately \$41 million in road, bridge and storm sewer projects. A majority of these will result in assets to the county in the form of infrastructure.

Relevant Financial Policies

The County is dedicated to reporting in accordance with general accepted accounting principles (GAAP). Two new GASB Statements were implemented this year. First, the County implemented GASB Statement No. 40 "Deposit and Investment Risk Disclosure". This Statement establishes and modifies disclosure requirements related to both deposit and investment risk. The effects of this implementation resulted in changes in the disclosures for deposits and investments but had no affect on the financial statements themselves. Secondly, the County implemented GASB Statement No. 42 "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries". This Statement establishes guidance for accounting and reporting for the impairment of capital assets and for insurance recoveries. The implementation of this Statement had no affect on either the financial statements or any related disclosure.

Major Initiatives

In 2004, bids were awarded and ground was broken for the Stark County Jail's new Receiving and Reception Housing Units. This project has a total budget of approximately \$17 million and is expected to be completed in summer 2006. Approximately, \$9.5 million in additions were made to this project in 2005. This project will replace and greatly enhance the existing receiving area. The current area has three cells and can accommodate fifteen inmates, whereas, the new area will have thirteen cells and can hold thirty-four inmates. It also adds a holding area with a ten cell and a ninety-six inmate capacity for those going to or returning from court, which the current receiving area does not have. In addition, the project will increase the existing jail capacity by 122 beds.

Also, the project includes upgrades to the existing electrical, fire alarm, and closed-circuit television systems. A new secure underground parking area for the fleet vehicles will be added. Video visitation will be implemented in order to reduce the movement of inmates and thus potential problems. Lastly, a separate entrance to the lobby will be constructed. The total cost of operating this facility is expected to be approximately \$3 million per year.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its comprehensive annual financial report for the year ended December 31, 2004.

In order to be awarded a Certificate of Achievement, a government unit must publish an efficiently organized comprehensive annual financial report that is both easy to read and satisfies all program standards. Such a report must also conform to generally accepted accounting principles and satisfy all applicable legal requirements respective to the reporting entity.

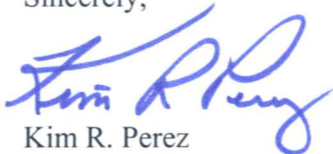
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

ACKNOWLEDGEMENTS

This report would not have been possible without the dedication, determination, and high professional standards of the Fiscal Administration Department for the Stark County Auditor's Office. The assistance provided by the Financial Administration Department and the Information Technology Departments was invaluable in the completion of this project.

I would like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Stark County.

Sincerely,



Kim R. Perez
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2005

COUNTY COMMISSIONERS

Gayle A. Jackson
Richard S. Regula
Jane Vignos

COUNTY AUDITOR

Kim R. Perez

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Michael J. Rehfus

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Gary D. Zeigler

CLERK OF COURTS

Phil G. Giavasis

COMMON PLEAS JUDGES

Charles E. Brown, Jr.
John G. Haas
Sara E. Lioi
Richard D. Reinbold Jr.
V. Lee Sinclair Jr.

FAMILY COURT JUDGES

Michael L. Howard
Jim D. James
David E. Stucki

PROBATE COURT JUDGE

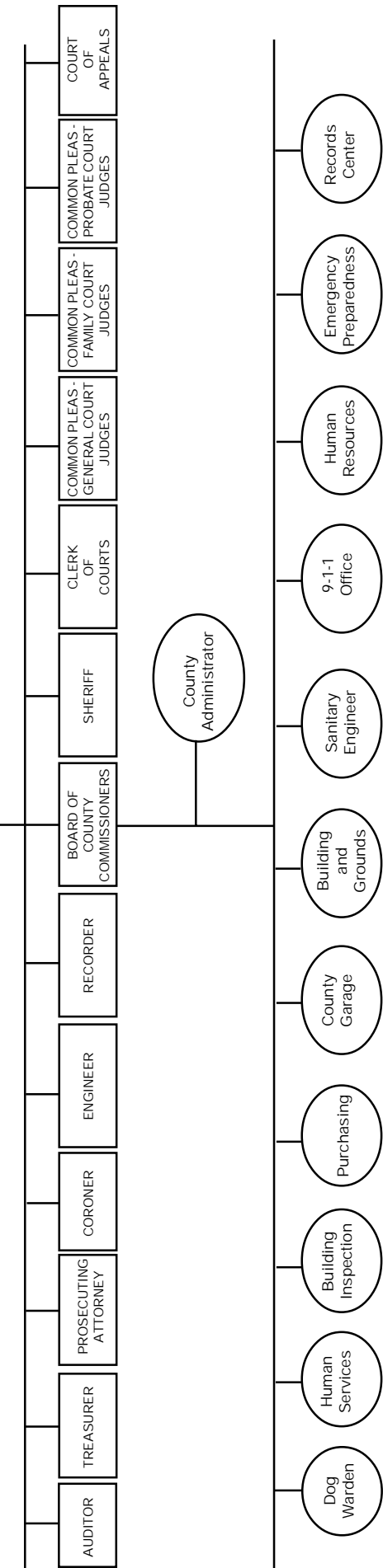
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

John F. Boggins
Julie A. Edwards
Sheila G. Farmer
W. Scott Gwin
William B. Hoffman
John W. Wise

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF STARK COUNTY



X

Appointed Boards and Commissions: Statutory Boards and Commissions; or County provides space or gives financial support:

AKRON-CANTON REGIONAL AIRPORT	ALCOHOL & DRUG ADDICTION SERVICES BOARD	BOARD OF ELECTIONS	BOARD OF MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES	BOARD OF TAX REVISION	BUDGET COMMISSION	COMMUNITY IMPROVEMENT CORPORATION
DATA PROCESSING BOARD	DISASTER SERVICES - HAZMAT	ECONOMIC DEVELOPMENT BOARD	LITTER PREVENTION	MICROFILM BOARD	MULTI-COUNTY JUVENILE ATTENTION SYSTEM	OHIO STATE COOPERATIVE EXTENSION SERVICES
PUBLIC DEFENDER COMMISSION	RECORDS COMMISSION	STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT	STARK COUNCIL OF GOVERNMENTS	STARK COUNTY AGRICULTURAL SOCIETY	STARK COUNTY CHILDREN'S SERVICES ADVISORY AND ADVOCACY COUNCIL	
STARK COUNTY FAMILY COUNCIL	STARK COUNTY HEALTH DEPARTMENT	STARK COUNTY LOCAL EMERGENCY PLANNING COMMITTEE	STARK COUNTY PARK DISTRICT	STARK COUNTY PUBLIC LIBRARY	STARK COUNTY REGIONAL PLANNING COMMISSION	STARK COUNTY TAX INCENTIVE REVIEW COUNCIL
	STARK REGIONAL COMMUNITY CORRECTIONS CENTER	STARK SOIL & WATER CONSERVATION DISTRICT	THE WORKSHOPS, INCORPORATED	TRANSPORTATION IMPROVEMENT DISTRICT	YOUTH SERVICES ADVISORY BOARD	

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Stark County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Carla E. Perry

President

Jeffrey R. Emer

Executive Director

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Financial Section



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represent 3 percent, 5 percent and 5 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for The Workshops, Incorporated on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the aggregate remaining fund information of Stark County, Ohio, as of December 31, 2005, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General, Mental Retardation and Developmental Disabilities, Mental Health, Children's Services and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 17, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Betty Montgomery". The script is cursive and fluid, with the first letters of each word being capitalized and prominent.

Betty Montgomery
Auditor of State

July 17, 2006

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2005*

Our discussion and analysis of Stark County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2005. Please read it in conjunction with the County's basic financial statements, which begin on page 15.

FINANCIAL HIGHLIGHTS

- The County's net assets increased \$21.7 million as a result of this year's operations. Net assets of our business-type activities increased by \$4.7 million, or 4.7 percent, and net assets of governmental activities increased by \$17.0 million, or 8.0 percent.
- All revenues totaled \$271.9 million. General revenues accounted for \$92.7 million in revenue or 34.1 percent of all revenues. Program revenues in the form of charges for services and grants and contributions accounted for \$179.1 million or 65.9 percent of all revenues.
- Total assets of governmental activities increased by \$22.3 million while capital assets increased by \$21.8 million and current and other assets increased by \$0.5 million.
- The County had \$231.9 million in expenses related to governmental activities: only \$156.2 million of these expenses was offset by program specific charges for services, grants and contributions. General revenues were \$92.7 million of which \$66.8 million was taxes with the remaining \$25.9 million from interest, grants, entitlements, and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

This annual financial report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 15, 16 and 17) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements begin on page 18. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most financially significant funds.

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities

Our analysis of the County as a whole begins on page 15. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2005*

These two statements report the County's *net assets* and changes in them. You can think of the County's net assets, the difference between assets, what the citizens own, and liabilities, what the citizens owe, as one way to measure the County's financial health, or *financial position*. Over time, *increases or decreases* in the County's net assets are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors; however, such as changes in the County's property tax base, current property tax laws in Ohio restricting revenue growth, and the condition of the County's capital assets (land, roads, building, water and sewer lines etc.) to assess the *overall health* of the County.

In the Statement of Net Assets and the Statement of Activities, we divide the County into two types of activities:

Governmental Activities: Most of the County's basic services are reported here, including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities: The County charges a fee to customers to help cover all or most of the cost of certain services it provides. The County's water and sewer operations are reported here.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

Our analysis of the County's major funds begins on page 18. The fund financial statements provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State law. However, the Board of Commissioners establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three kinds of funds, governmental, proprietary and fiduciary use different accounting approaches.

Governmental funds: Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the County's general government operations and the basic services it provides. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in reconciliation alongside the fund financial statements.

Proprietary funds: When the County charges customers for the full cost of the services it provides whether to outside customers or to other units of the County, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds, such as the County's Health Insurance and Workers' Compensation Insurance funds, (the other component of proprietary funds) to report activities that provide insurance to the County's other programs and activities.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2005

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the County. They are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are private purpose trust and agency.

THE COUNTY AS A WHOLE

The *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2005 compared to 2004:

Table 1
Net Assets
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Assets						
Current & Other Assets	\$ 201.2	\$ 200.7	\$ 19.4	\$ 18.1	\$ 220.6	\$ 218.8
Capital Assets, Net	<u>114.9</u>	<u>93.1</u>	<u>118.0</u>	<u>117.2</u>	<u>232.9</u>	<u>210.3</u>
Total Assets	<u>\$ 316.1</u>	<u>\$ 293.8</u>	<u>\$ 137.4</u>	<u>\$ 135.3</u>	<u>\$ 453.5</u>	<u>\$ 429.1</u>
Liabilities						
Current & Other Liabilities	\$ 70.5	\$ 68.5	\$ 0.7	\$ 1.2	\$ 71.2	\$ 69.7
Long Term Liabilities:						
Due Within One Year	5.0	5.0	1.7	1.7	6.7	6.7
Due Within More Than One	<u>12.2</u>	<u>8.9</u>	<u>30.9</u>	<u>33.0</u>	<u>43.1</u>	<u>41.9</u>
Total Liabilities	<u>87.7</u>	<u>82.4</u>	<u>33.3</u>	<u>35.9</u>	<u>121.0</u>	<u>118.3</u>
Net Assets						
Invested in Capital Assets, Net of						
Related Debt	114.5	92.6	85.7	82.9	200.2	175.5
Restricted for:						
Capital Projects	1.4	0.1	-	-	1.4	0.1
Debt Service	2.3	2.9	-	-	2.3	2.9
Other Purposes	89.5	85.8	-	-	89.5	85.8
Unrestricted	<u>20.7</u>	<u>30.0</u>	<u>18.4</u>	<u>16.5</u>	<u>39.1</u>	<u>46.5</u>
Total Net Assets	<u>\$ 228.4</u>	<u>\$ 211.4</u>	<u>\$ 104.1</u>	<u>\$ 99.4</u>	<u>\$ 332.5</u>	<u>\$ 310.8</u>

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$332.5 million (\$228.4 million in governmental activities and \$104.1 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, increasing from \$310.8 million to \$332.5 million. Of which the County's governmental activities increased by 8.0 percent (\$211.4 million compared to \$228.4 million) and the County's business-type activities increased by 4.7 percent (\$99.4 million compared to \$104.1 million).

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2005*

The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted, and Unrestricted.

The largest portion of the County's net assets (60.2 percent) reflects its investment in capital assets, (e.g., land, building, machinery, equipment, infrastructure and construction in progress), net of related debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net assets (28.0 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net assets (\$39.1 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same was true for the prior year.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2005

Table 2 shows the changes in net assets for the year ended December 31, 2005.

Table 2
Changes in Net Assets
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2005</i>	<i>2004</i>	<i>2005</i>	<i>2004</i>	<i>2005</i>	<i>2004</i>
Program Revenues						
Charges for Services	\$ 29.0	\$ 27.8	\$ 20.3	\$ 19.5	\$ 49.3	\$ 47.3
Operating Grants, Contributions, and Interest	111.4	116.4	-	-	111.4	116.4
Capital Grants and Contributions	15.8	12.0	2.6	4.2	18.4	16.2
Total Program Revenues	<u>156.2</u>	<u>156.2</u>	<u>22.9</u>	<u>23.7</u>	<u>179.1</u>	<u>179.9</u>
General Revenues						
Property Taxes	55.5	54.6	-	-	55.5	54.6
Sales Tax	11.3	11.5			11.3	11.5
Grants and Entitlements	16.0	13.4	-	-	16.0	13.4
Investment Earnings	3.2	2.0		0.1	3.2	2.1
Miscellaneous	6.7	5.0	0.1	3.6	6.8	8.6
Total General Revenues	<u>92.7</u>	<u>86.5</u>	<u>0.1</u>	<u>3.7</u>	<u>92.8</u>	<u>90.2</u>
Total Revenues	<u>248.9</u>	<u>242.7</u>	<u>23.0</u>	<u>27.4</u>	<u>271.9</u>	<u>270.1</u>
Program Expenses						
General Government:						
Legislative and Executive	22.5	17.7	-	-	22.5	17.7
Judicial	14.3	13.9	-	-	14.3	13.9
Public Safety	25.9	22.7	-	-	25.9	22.7
Public Works	17.6	16.4	-	-	17.6	16.4
Health	75.0	71.2	-	-	75.0	71.2
Human Services	63.7	56.7	-	-	63.7	56.7
Other	2.2	2.1	-	-	2.2	2.1
Intergovernmental	10.4	14.0	-	-	10.4	14.0
Interest and Fiscal Charges	0.3	0.2	-	-	0.3	0.2
Sewer	-	-	17.6	17.6	17.6	17.6
Water	-	-	0.7	0.5	0.7	0.5
Total Program Expenses	<u>231.9</u>	<u>214.9</u>	<u>18.3</u>	<u>18.1</u>	<u>250.2</u>	<u>233.0</u>
Increase in Net Assets	17.0	27.8	4.7	9.3	21.7	37.1
Net Assets Beginning of Year	<u>211.4</u>	<u>183.6</u>	<u>99.4</u>	<u>90.1</u>	<u>310.8</u>	<u>273.7</u>
Net Assets End of Year	<u>\$ 228.4</u>	<u>\$ 211.4</u>	<u>\$ 104.1</u>	<u>\$ 99.4</u>	<u>\$ 332.5</u>	<u>\$ 310.8</u>

STARK COUNTY, OHIO

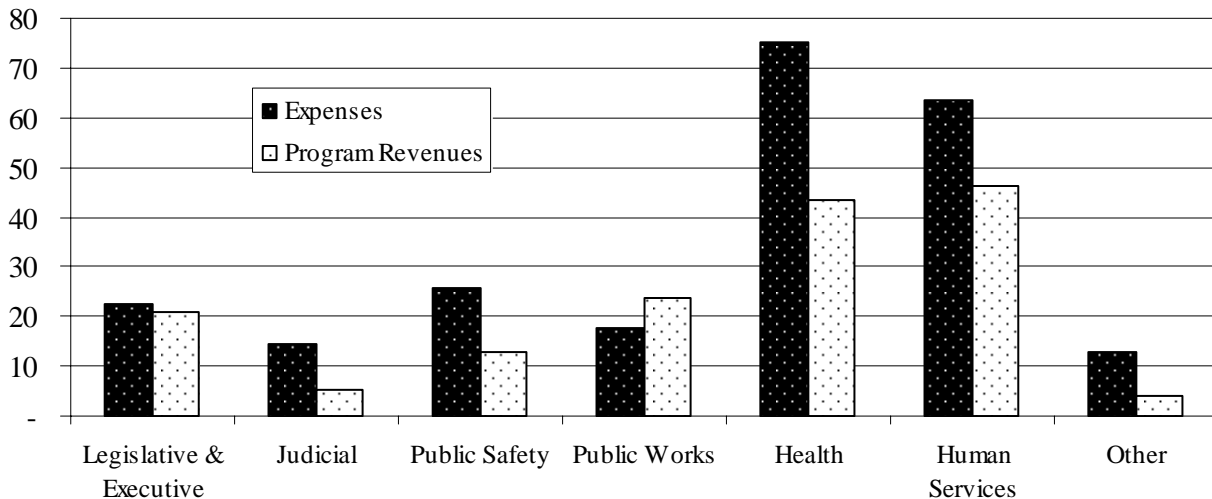
*Management Discussion and Analysis
For the Year Ended December 31, 2005*

Governmental Activities

Governmental activities increased the County's net assets by \$17.0 million. Key elements of this change are as follows:

- Revenues and expenses both increased in 2005. Although expenses increased almost twice as much as revenues, \$17.0 million compared to \$6.2 million, the governmental activities were able to maintain their spending levels slightly below revenues.
- Most categories of revenues increased, with the exception of operating grants and sales tax, which decreased slightly. The overall increase of \$6.2 million in revenues was mainly attributable to several slight fluctuations from the prior year. The county received a capital grant of approximately \$3.7 million for new voting machines for the Board of Elections office, in relation to the Help America Vote Act. The county also had an increase of approximately \$3.4 million in capital grant monies from federal, state, and local sources for various county road improvement projects.
- Expenses increased \$17.0 million (7.9 percent). The Department of Job and Family Services and the Board of MRDD, increased spending by approximately \$6.0 and \$2.0 million respectively. Also, the Board of Elections had a one time grant of \$3.7 million which was spent on new voting machines and the Sheriff had a technology grant of approximately \$2.9 million for radio equipment.

Graph 3
Expenses and Program Revenues 2005
Governmental Activities (Amounts in Millions)



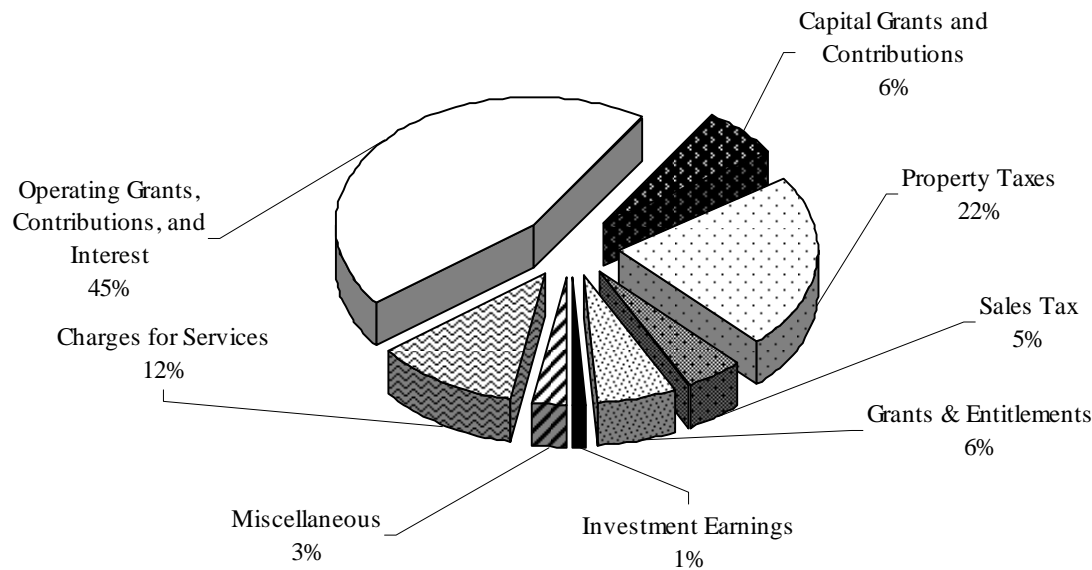
The health program accounted for \$75.0 million or 32.3 percent of total governmental expenses. The next largest program was human services, accounting for \$63.7 million or 27.5 percent of the total expenses for governmental activities.

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2005*

Current year expenses were 93.2 percent of current year revenues. This percentage has increased compared with 88.5 percent in 2004 because of the increase in expenses.

Graph 4
*Revenues by Source 2005
Governmental Activities*



Operating grants were the largest type of program revenue, accounting for \$111.4 million or 71.3 percent of total governmental activities program revenues. The major recipients of intergovernmental program revenues were the Board of MRDD \$12.8 million, Public Assistance \$30.8 million, the Children Services Board \$13.5 million and the Mental Health Board \$21.0 million. Direct charges to users of governmental services, another type of program revenue, made up \$29.0 million or 18.6 percent of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for \$55.5 million or 22.3 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of MRDD \$30.1 million, the Children Services Board \$5.4 million, the Mental Health Board \$5.2 million and the General Fund \$14.1 million.

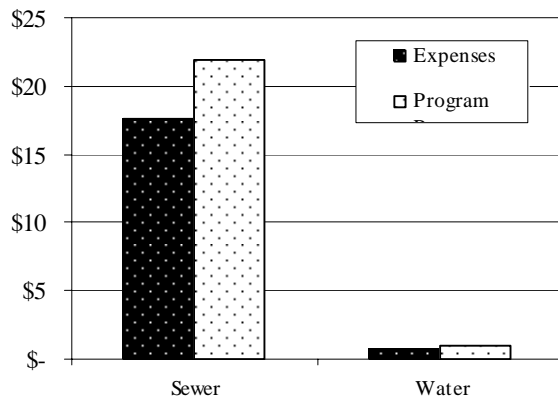
STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2005

Business-type Activities

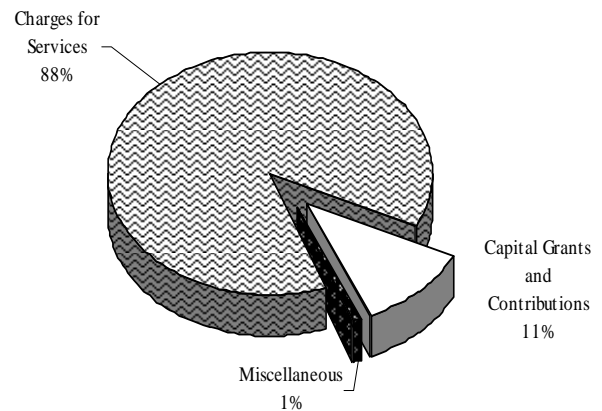
Graph 5

*Expenses and Program Revenues 2005
Business-type Activities (Amounts in Millions)*



Graph 6

*Revenues by Source 2005
Business-type Activities*



Capital grants and contributions for business-type activities decreased by 38.1 percent when compared to 2004. The majority of this was due to a decrease of \$1.1 million in contributions of capital in the form of sewer and water lines from property owners. Additionally, a contribution from governmental activities in the form of a contribution to the sewer enterprise fund for capital assets which will be funded by special assessment debt carried by governmental activities in 2004 caused a decrease in revenues reported in 2005. Overall, however, business-type activities did have an increase in net assets due to holding expenses at the same level as 2004.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term receipts, disbursements, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a County's net resources available for spending at the end of the calendar year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$74.2 million. \$53.3 million of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purposes restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2005*

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$9.4 million with a total fund balance of \$13.2 million. Unreserved fund balance represents 17.2 percent of expenditures. This is one measurement of the general fund's liquidity. The fund balance of the general fund decreased by \$0.6 million. Key factors for this decrease include but are not limited to the decrease in transfers in and an increase in transfers out. Also, interest increased \$1.2 million. However, most of this was offset with increases in expenditures in general government and public safety. Other categories of revenues and expenditures fluctuated, but none significantly.

The mental retardation and developmental disabilities fund balance increased by \$8.4 million. This is largely due to property tax revenue attributable to an additional levy which began in 2004.

The mental health board fund balance increased by \$0.4 million primarily due to a slight increase in revenues not offset by an increase in total expenditures.

The children's services fund balance decreased by \$1.0 million. This decrease is more than the loss from 2004 due to a decrease in operating grants.

The public assistance fund balance decreased by \$0.9 million as compared to a \$4.0 million decrease in 2004. This is due to both an increase in state and federal monies of approximately \$5.0 million coincided with an increase in expenditures of approximately \$3.0 million.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the sewer fund at the end of the year amounted to \$17.5 million. The total growth in net assets in this fund was \$4.4 million. This is due largely to the capital contributions.

GENERAL FUND BUDGETING HIGHLIGHTS

Differences between the original budget and the final amended budget were relatively minor (\$1.6 million increase in appropriations). A majority of this increase went to fund the Sheriff's operations, building inspections, unclaimed monies, and county obligations.

Of the \$1.6 million increase to appropriations, \$1.5 million was to be funded due to changes in the Certificate of Estimated Resources. The remaining \$0.1 million was to be budgeted from available fund balances in the building inspection fund, which is reported as part of the general fund for reporting purposes.

STARK COUNTY, OHIO

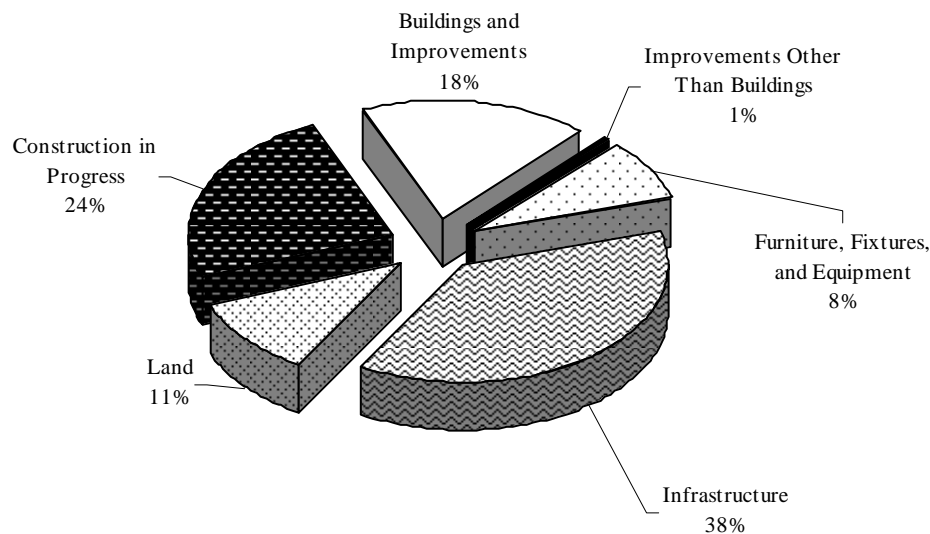
Management Discussion and Analysis
For the Year Ended December 31, 2005

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of December 31, 2005 amounts to \$232.9 million (net of accumulated depreciation). This investment in capital assets includes, land, buildings, improvements, furniture, fixtures, and equipment, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 10.7 percent (a 23.4 percent increase in governmental activities and a 0.7 percent increase for business-type activities). Infrastructure accounted for 93.3 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

Graph 7
Capital Assets
Governmental Activities



Major capital asset events during the current fiscal year included the following:

- HVAC projects were completed at both the information technology building and the Sanitary Engineer's building.
- The Engineer's office completed multiple road resurfacing projects throughout the county.
- Meese Road bridge project was completed by the Engineer's department.
- The Sheriff's office completed the installation of new radio equipment at the tower sites.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2005

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$27.9 million in the Governmental Activities and \$2.6 million in the Business-Type Activities.

Table 8
Capital Assets at December 31
(Net of Accumulated Depreciation)
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Land	\$ 12.6	\$ 11.5	\$ 0.6	\$ 0.6	\$ 13.2	\$ 12.1
Construction in Progress	27.9	12.0	2.6	1.5	30.5	13.5
Buildings and Improvements	20.9	22.2	2.3	2.1	23.2	24.3
Improvements Other Than Buildings	0.4	0.5	0.9	1.0	1.3	1.5
Furniture, Fixtures, and Equipment	9.5	4.9	1.5	1.3	11.0	6.2
Infrastructure	<u>43.6</u>	<u>42.0</u>	<u>110.1</u>	<u>110.7</u>	<u>153.7</u>	<u>152.7</u>
Total Capital Assets	<u>\$ 114.9</u>	<u>\$ 93.1</u>	<u>\$ 118.0</u>	<u>\$ 117.2</u>	<u>\$ 232.9</u>	<u>\$ 210.3</u>

Additional information on the County's capital assets can be found in Note 9.

Debt

The following table summarizes the County's long-term obligations outstanding.

Table 9
Outstanding Long-Term Obligations at December 31
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
General Obligation Bonds	\$ -	\$ -	\$ 16.4	\$ 17.5	\$ 16.4	\$ 17.5
Special Assessment Bonds	5.6	6.0	-	-	5.6	6.0
OWDA Loans	-	-	15.2	16.0	15.2	16.0
OPWC Loans	-	-	0.7	0.8	0.7	0.8
ODOT Loans	3.6	-	-	-	3.6	-
Capital Leases	0.4	0.6	-	-	0.4	0.6
Compensated Absences	<u>7.6</u>	<u>7.3</u>	<u>0.3</u>	<u>0.4</u>	<u>7.9</u>	<u>7.7</u>
Total	<u>\$ 17.2</u>	<u>\$ 13.9</u>	<u>\$ 32.6</u>	<u>\$ 34.7</u>	<u>\$ 49.8</u>	<u>\$ 48.6</u>

Additional information on the County's long-term obligations outstanding can be found in Note 16.

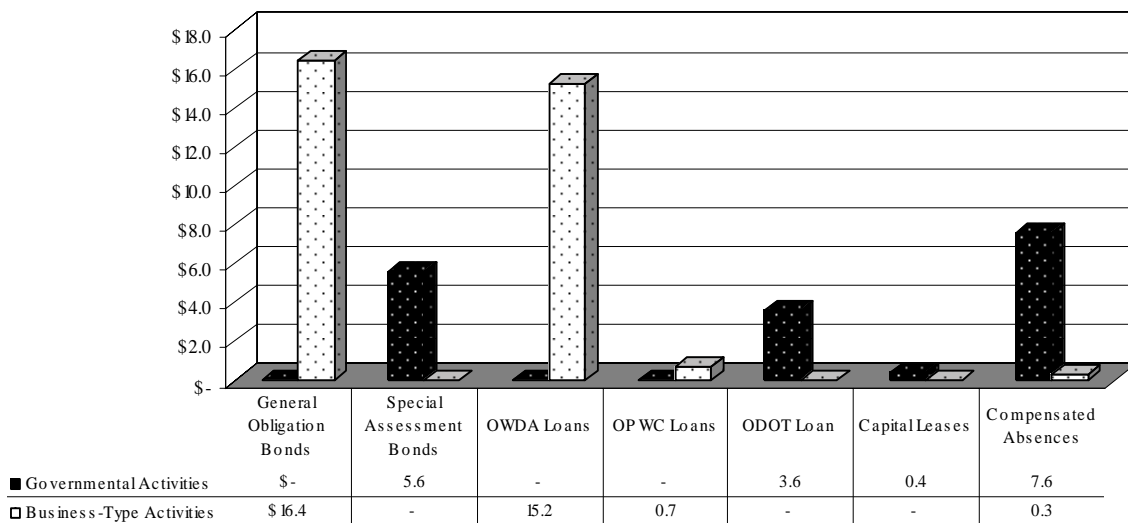
STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2005*

The County's overall legal debt margin was \$177.0 million at December 31, 2005. The County's unvoted legal debt margin was \$71.4 million at December 31, 2005.

At December 31, 2005, the County had outstanding long-term obligations in the amount of \$17.2 million for the governmental activities and \$32.6 million for the business-type activities. The breakout on debt is presented in the graph below.

Graph 10
*Total Outstanding Debt by Type
(Dollar Value in Millions)*



The County's general obligation bond rating is A3 from Moody's. Other obligations include accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Note 16 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Kim R. Perez, County Auditor, Stark County, 110 Central Plaza South, Suite 220, Canton, Ohio 44702, or visit our website at www.auditor.co.stark.oh.us.

STARK COUNTY, OHIO

Statement of Net Assets

December 31, 2005

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
Assets					
Cash and Cash Equivalents	\$ 71,798,328	\$ 11,829,891	\$ 83,628,219	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	692,273	8,757	701,030	373,424	464,158
Cash and Cash Equivalents with Fiscal & Escrow Agents	1,114,658	-	1,114,658	-	-
Materials and Supplies Inventory	1,335,070	3,574	1,338,644	-	-
Accrued Interest Receivable	517,890	-	517,890	-	-
Accounts Receivable	1,228,656	2,928,968	4,157,624	-	-
Intergovernmental Receivable	56,123,137	5,797	56,128,934	-	-
Prepaid Items	1,260,611	40,126	1,300,737	-	-
Sales Taxes Receivable	2,990,376	-	2,990,376	-	-
Property Taxes Receivable	54,241,704	-	54,241,704	-	-
Special Assessments Receivable	7,873,323	4,580,900	12,454,223	-	-
Loans Receivable	1,996,068	-	1,996,068	-	-
Land and Construction in Progress	40,489,583	3,168,373	43,657,956	-	2,598,494
Depreciable Capital Assets, Net	<u>74,357,495</u>	<u>114,871,126</u>	<u>189,228,621</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 316,019,172</u>	<u>\$ 137,437,512</u>	<u>\$ 453,456,684</u>	<u>\$ 373,424</u>	<u>\$ 3,062,652</u>
Liabilities					
Accounts Payable	\$ 4,781,477	\$ 92,372	\$ 4,873,849	\$ 86,952	\$ -
Accrued Wages	3,622,212	145,535	3,767,747	-	-
Contracts Payable	3,698,635	40,887	3,739,522	-	100,000
Intergovernmental Payable	2,988,740	441,937	3,430,677	-	-
Accrued Interest Payable	22,260	-	22,260	-	-
Retainage Payable	1,114,658	-	1,114,658	-	-
Claims Payable	3,599,911	-	3,599,911	-	-
Deferred Revenue	50,623,686	-	50,623,686	-	-
CIC Loans Payable	-	-	-	-	50,000
Long Term Liabilities Due Within One Year	5,025,681	1,661,185	6,686,866	-	-
Long Term Liabilities Due Within More Than One Year	<u>12,189,193</u>	<u>30,961,241</u>	<u>43,150,434</u>	<u>-</u>	<u>2,397,811</u>
Total Liabilities	<u>87,666,453</u>	<u>33,343,157</u>	<u>121,009,610</u>	<u>86,952</u>	<u>2,547,811</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	114,461,580	85,698,958	200,160,538	-	156,000
Restricted for:					
Capital Projects	1,423,668	-	1,423,668	-	-
Debt Service	2,324,103	-	2,324,103	-	-
Special Programs	89,476,116	-	89,476,116	-	-
Unrestricted	<u>20,667,252</u>	<u>18,395,397</u>	<u>39,062,649</u>	<u>286,472</u>	<u>358,841</u>
Total Net Assets	<u>\$ 228,352,719</u>	<u>\$ 104,094,355</u>	<u>\$ 332,447,074</u>	<u>\$ 286,472</u>	<u>\$ 514,841</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2005

Function/Program	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 22,456,982	\$ 16,287,032	\$ 862,428	\$ 3,749,856
Judicial	14,295,927	5,056,812	112,391	-
Public Safety	25,940,588	3,025,109	7,543,082	2,410,341
Public Works	17,609,194	99,871	14,674,273	8,998,781
Health	75,026,635	2,727,888	40,296,097	232,407
Human Services	63,717,733	1,680,629	44,515,634	-
Conservation and Recreation	29,200	-	-	-
Other	2,162,923	-	-	-
Intergovernmental	10,408,714	90,386	3,431,685	425,153
Interest and Fiscal Charges	316,067	-	-	2,904
Total Governmental Activities	231,963,963	28,967,727	111,435,590	15,819,442
Business-Type Activities:				
Sewer	17,528,352	19,563,248	-	2,250,896
Water	715,982	705,646	-	342,078
Molly	2,067	-	-	-
Nist	-	-	-	-
Sheriff's Webcheck	459	1,050	-	-
Total Business-Type Activities	18,246,860	20,269,944	-	2,592,974
Total - Primary Government	\$ 250,210,823	\$ 49,237,671	\$ 111,435,590	\$ 18,412,416
Component Units				
Stark County TID	274,572	-	-	155,961
Stark County Port Authority	157,206	28,431	25,000	-
Totals - Component Units	\$ 431,778	\$ 28,431	\$ 25,000	\$ 155,961

General Revenues

Property Taxes Levied for:

General Purposes

MRDD

Emergency Services

Mental Health

Children's Services

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
\$ (1,557,666)	\$ -	\$ (1,557,666)	\$ -	\$ -
(9,126,724)	-	(9,126,724)	-	-
(12,962,056)	-	(12,962,056)	-	-
6,163,731	-	6,163,731	-	-
(31,770,243)	-	(31,770,243)	-	-
(17,521,470)	-	(17,521,470)	-	-
(29,200)	-	(29,200)	-	-
(2,162,923)	-	(2,162,923)	-	-
(6,461,490)	-	(6,461,490)	-	-
(313,163)	-	(313,163)	-	-
(75,741,204)	-	(75,741,204)	-	-
-	4,285,792	4,285,792	-	-
-	331,742	331,742	-	-
-	(2,067)	(2,067)	-	-
-	-	-	-	-
-	591	591	-	-
-	4,616,058	4,616,058	-	-
(75,741,204)	4,616,058	(71,125,146)	-	-
-	-	-	(118,611)	-
-	-	-	-	(103,775)
-	-	-	(118,611)	(103,775)
14,132,539	-	14,132,539	-	-
30,144,064	-	30,144,064	-	-
587,883	-	587,883	-	-
5,193,474	-	5,193,474	-	-
5,441,622	-	5,441,622	-	-
11,262,016	-	11,262,016	-	-
16,009,531	-	16,009,531	-	-
47,477	-	47,477	-	-
3,218,995	-	3,218,995	10,729	7,483
6,665,289	70,758	6,736,047	-	47,171
92,702,890	70,758	92,773,648	10,729	54,654
16,961,686	4,686,816	21,648,502	(107,882)	(49,121)
211,391,033	99,407,539	310,798,572	394,354	563,962
228,352,719	\$ 104,094,355	\$ 332,447,074	\$ 286,472	\$ 514,841

STARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2005

	Mental Retardation and				
	General	Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Assets					
Cash and Cash Equivalents	\$ 10,670,732	\$ 27,721,491	\$ 4,674,163	\$ 2,723,277	\$ 746,471
Cash and Cash Equivalents in Segregated Accounts	616,565	-	-	75,708	-
Cash and Cash Equivalents with Fiscal & Escrow Agents	8,347	-	-	-	-
Property Taxes Receivable	15,002,386	23,820,521	5,475,931	9,324,770	-
Sales Taxes Receivable	2,990,376	-	-	-	-
Accounts Receivable	248,607	454,344	128,043	113,691	6,348
Special Assessments Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	2,514,147
Intergovernmental Receivable	4,624,721	3,876,152	7,884,856	6,235,780	20,455,338
Accrued Interest Receivable	517,890	-	-	-	-
Materials and Supplies Inventory	258,742	122,705	5,859	-	15,062
Loans Receivable	-	-	-	-	-
Prepaid Items	411,110	249,271	495,737	1,635	27,631
Total Assets	\$ 35,349,476	\$ 56,244,484	\$ 18,664,589	\$ 18,474,861	\$ 23,764,997
Liabilities					
Accounts Payable	\$ 487,189	\$ 243,521	\$ 585,056	\$ 1,482,572	\$ 1,320,645
Accrued Wages	1,147,883	1,059,381	64,493	143,727	727,097
Contracts Payable	448,894	20,870	-	-	73,987
Due to Other Funds	112,695	-	-	2,514,147	-
Intergovernmental Payable	436,937	592,742	284,006	169,616	369,635
Retainage Payable	8,347	-	-	-	-
Interfund Payable	-	-	-	-	-
Deferred Revenue	19,548,052	27,565,939	10,150,929	13,733,120	15,521,475
Total Liabilities	22,189,997	29,482,453	11,084,484	18,043,182	18,012,839
Fund Balances					
Reserved for Encumbrances	3,327,170	941,376	179,725	1,452,513	3,389,638
Reserved for Debt Service	-	-	-	-	-
Reserved for Loan Guarantee	-	-	-	-	-
Reserved for Unclaimed Monies	410,227	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
General Fund	9,422,082				
Special Revenue Funds	-	25,820,655	7,400,380	(1,020,834)	2,362,520
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	13,159,479	26,762,031	7,580,105	431,679	5,752,158
Total Liabilities and Fund Balances	\$ 35,349,476	\$ 56,244,484	\$ 18,664,589	\$ 18,474,861	\$ 23,764,997

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$ 17,274,278	\$ 63,810,412
-	692,273
1,106,311	1,114,658
618,096	54,241,704
-	2,990,376
268,487	1,219,520
7,873,323	7,873,323
14,993	14,993
-	2,514,147
13,037,395	56,114,242
-	517,890
932,702	1,335,070
1,996,068	1,996,068
<u>72,243</u>	<u>1,257,627</u>
<u>\$ 43,193,896</u>	<u>\$ 195,692,303</u>
\$ 652,386	\$ 4,771,369
479,631	3,622,212
3,154,884	3,698,635
23,122	2,649,964
525,815	2,378,751
1,106,311	1,114,658
14,993	14,993
<u>16,729,802</u>	<u>103,249,317</u>
<u>22,686,944</u>	<u>121,499,899</u>
8,857,097	18,147,519
337,172	337,172
1,996,068	1,996,068
-	410,227
-	9,422,082
8,077,166	42,639,887
<u>1,239,449</u>	<u>1,239,449</u>
<u>20,506,952</u>	<u>74,192,404</u>
<u>\$ 43,193,896</u>	<u>\$ 195,692,303</u>

*Reconciliation of Total Governmental Fund Balances to Net Assets
of Governmental Activities December 31, 2005*

Total Governmental Fund Balances	74,192,404
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Certain long-term assets are not available to pay for current period	
Special Assessments Receivable	7,873,324
Sales Taxes Receivable	1,234,208
Taxes Receivable	5,570,440
Intergovernmental Receivable	<u>37,947,659</u>
	52,625,631
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	
Compensated Absences	(7,641,922)
Special Assessment Bonds	(5,549,220)
ODOT SIB Loan	(3,638,234)
Accrued Interest	(22,260)
Capital Leases	<u>(385,498)</u>
	(17,237,134)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	114,847,078
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets	<u>3,924,740</u>
<i>Net Assets of Governmental Activities</i>	<u><u>228,352,719</u></u>

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2005

	Mental Retardation and				
	General	Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Revenues					
Property and Other Local Taxes	\$ 14,181,344	\$ 29,838,913	\$ 5,204,825	\$ 5,460,587	\$ -
Permissive Sales Tax	11,233,477	-	-	-	-
Charges for Services	14,191,702	1,568,905	92,158	1,377,558	-
Licenses and Permits	53,319	-	-	-	-
Fines and Forfeitures	382,548	-	-	-	-
Intergovernmental	9,242,000	15,013,598	21,210,497	14,450,270	35,247,576
Special Assessments	-	-	-	-	-
Interest	3,141,527	4,353	493	-	-
Rent	399,668	315	-	-	-
Other	<u>1,300,874</u>	<u>746,928</u>	<u>130,260</u>	<u>227,259</u>	<u>3,117,432</u>
Total Revenues	<u>54,126,459</u>	<u>47,173,012</u>	<u>26,638,233</u>	<u>21,515,674</u>	<u>38,365,008</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$ 13,469,083	\$ -	\$ -	\$ -	\$ -
Judicial	11,774,421	-	-	-	-
Public Safety	18,793,564	-	-	-	-
Public Works	2,169,784	-	-	-	-
Health	-	38,680,199	26,279,202	-	-
Human Services	992,988	-	-	22,541,311	39,291,177
Other	867,147	-	-	-	-
Capital Outlay	-	-	-	-	-
Intergovernmental	6,463,026	-	-	-	-
Debt Service:					
Principal Retirement	108,453	-	-	-	-
Interest and Fiscal Charges	<u>5,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>54,644,019</u>	<u>38,680,199</u>	<u>26,279,202</u>	<u>22,541,311</u>	<u>39,291,177</u>
Excess of Revenues Over (Under) Expenditures	<u>(517,560)</u>	<u>8,492,813</u>	<u>359,031</u>	<u>(1,025,637)</u>	<u>(926,169)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Proceeds from Sale of Capital Assets	47,477	-	-	-	-
Inception of Capital Lease	39,001	-	-	-	-
Issuance of Loans	-	-	-	-	-
Transfers Out	<u>(215,784)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(129,306)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(646,866)	8,392,813	359,031	(1,025,637)	(926,169)
Fund Balances Beginning of Year	<u>13,806,345</u>	<u>18,369,218</u>	<u>7,221,074</u>	<u>1,457,316</u>	<u>6,678,327</u>
Fund Balances End of Year	<u>\$ 13,159,479</u>	<u>\$ 26,762,031</u>	<u>\$ 7,580,105</u>	<u>\$ 431,679</u>	<u>\$ 5,752,158</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
--------------------------------	--------------------------------

\$ 587,112	\$ 55,272,781
1,277,657	12,511,134
8,666,945	25,897,268
21,847	75,166
195,647	578,195
46,716,016	141,879,957
706,541	706,541
72,624	3,218,997
-	399,983
<u>1,620,836</u>	<u>7,143,589</u>
<u>59,865,225</u>	<u>247,683,611</u>

\$ 8,581,471	\$ 22,050,554
3,725,455	15,499,876
7,170,249	25,963,813
22,219,329	24,389,113
7,087,717	72,047,118
491,865	63,317,341
-	867,147
16,623,836	16,623,836
3,945,688	10,408,714
530,433	638,886
<u>316,911</u>	<u>322,464</u>
<u>70,692,954</u>	<u>252,128,862</u>
<u>(10,827,729)</u>	<u>(4,445,251)</u>

138,284	138,284
-	47,477
11,515	50,516
3,638,234	3,638,234
-	(315,784)
<u>3,788,033</u>	<u>3,558,727</u>
(7,039,696)	(886,524)
<u>27,546,648</u>	<u>75,078,928</u>
<u>\$ 20,506,952</u>	<u>\$ 74,192,404</u>

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities*

Net change in fund balances - Total Government Funds \$ (886,524)

*Amounts reported for governmental activities in the statement of
activities are different because*

Some revenues that will not be collected for several months after the
County's year end are not considered "available" revenues and are
deferred in the governmental funds 81,426

Some items reported in the statement of activities do not require the use
of current financial resources and therefore are not reported as
expenditures in the governmental funds. Changes in intergovernmental
payables, accrued interest payable, and compensated absences (221,450)

Governmental funds report capital outlays as expenditures. However,
in the statement of activities, the cost of those assets is allocated over
their estimated useful lives as depreciation expense. This is the
amount by which capital outlay exceeded depreciation in the period. 21,759,379

Repayment of long-term debt is reported as an expenditure in the
governmental funds, but the repayment reduces long-term liabilities
in the statement of net assets. (3,227,908)

Internal service funds are used by management to change the costs of
certain activities, such as insurance, to individual funds. The net
expense of the internal service funds is reported with governmental
activities (722,210)

Change in long-term debt due to capital leases 178,973

Change in Net Assets of Governmental Activities \$ 16,961,686

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual (Non-GAAP Basis) - General Fund

For the Year Ended December 31, 2005

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 13,829,900	\$ 14,177,717	\$ 14,181,344	\$ 3,627
Permissive Sales Tax	11,000,000	11,125,000	11,426,460	301,460
Charges for Services	13,211,095	14,078,082	15,019,261	941,179
Licenses and Permits	63,000	63,000	53,449	(9,551)
Fines and Forfeitures	295,000	345,000	375,117	30,117
Intergovernmental	9,381,000	9,135,625	9,227,174	91,549
Interest	2,300,000	2,764,095	3,386,266	622,171
Rentals	200,000	200,000	393,929	193,929
Other	<u>1,902,153</u>	<u>2,326,452</u>	<u>1,128,787</u>	<u>(1,197,665)</u>
Total Revenues	<u>52,182,148</u>	<u>54,214,971</u>	<u>55,191,787</u>	<u>976,816</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	15,523,297	15,652,144	14,056,937	1,595,207
Judicial	12,125,776	12,293,230	12,073,864	219,366
Public Safety	18,739,543	19,163,043	18,944,671	218,372
Public Works	4,817,576	4,993,251	3,488,180	1,505,071
Human Services	1,069,553	1,069,553	1,057,227	12,326
Other	2,903,946	3,203,946	1,561,549	1,642,397
Intergovernmental	<u>6,614,526</u>	<u>6,688,268</u>	<u>6,688,268</u>	<u>-</u>
Total Expenditures	<u>61,794,217</u>	<u>63,063,435</u>	<u>57,870,696</u>	<u>5,192,739</u>
Deficiency of Revenues Under Expenditures	<u>(9,612,070)</u>	<u>(8,848,464)</u>	<u>(2,678,909)</u>	<u>6,169,555</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	47,177	47,477	300
Transfers In	630,000	-	-	-
Transfers Out	<u>-</u>	<u>(315,784)</u>	<u>(215,784)</u>	<u>100,000</u>
Total Other Financing Sources (Uses)	<u>630,000</u>	<u>(268,607)</u>	<u>(168,307)</u>	<u>100,300</u>
Net Change in Fund Balance	(8,982,070)	(9,117,071)	(2,847,216)	6,269,855
Fund Balance at Beginning of Year	4,968,563	4,968,563	4,968,563	-
Prior Year Encumbrances Appropriated	<u>4,825,992</u>	<u>4,825,992</u>	<u>4,825,992</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 812,486</u>	<u>\$ 677,484</u>	<u>\$ 6,947,339</u>	<u>\$ 6,269,855</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Retardation and Developmental Disabilities

For the Year Ended December 31, 2005

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 29,282,136	\$ 29,282,136	\$ 29,838,913	\$ 556,777
Charges for Services	104,869	104,869	1,139,437	1,034,568
Intergovernmental	12,967,542	13,663,345	16,728,179	3,064,834
Interest	-	-	4,353	4,353
Rentals	-	-	315	315
Other	<u>722,705</u>	<u>742,703</u>	<u>771,631</u>	<u>28,928</u>
Total Revenues	<u>43,077,252</u>	<u>43,793,053</u>	<u>48,482,828</u>	<u>4,689,775</u>
Expenditures				
Current				
Health	<u>42,446,914</u>	<u>43,615,238</u>	<u>40,034,016</u>	<u>3,581,222</u>
Excess of Revenues Over Expenditures	630,338	177,815	8,448,812	8,270,997
Other Financing Uses				
Transfers Out	<u>(399,575)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net Change in Fund Balance	230,763	77,815	8,348,812	8,270,997
Fund Balance Beginning of Year	15,789,057	15,789,057	15,789,057	-
Prior Year Encumbrances Appropriated	<u>1,147,365</u>	<u>1,147,365</u>	<u>1,147,365</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 17,167,185</u>	<u>\$ 17,014,237</u>	<u>\$ 25,285,234</u>	<u>\$ 8,270,997</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Health

For the Year Ended December 31, 2005

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,063,706	\$ 5,063,706	\$ 5,204,825	\$ 141,119
Charges for Services	196,000	196,000	223,628	27,628
Intergovernmental	19,659,138	20,769,958	21,131,747	361,789
Interest	-	225	464	239
Other	<u>1,003,918</u>	<u>43,065</u>	<u>43,065</u>	<u>-</u>
Total Revenues	<u>25,922,762</u>	<u>26,072,954</u>	<u>26,603,729</u>	<u>530,775</u>
Expenditures				
Current:				
Health	<u>26,012,950</u>	<u>28,300,473</u>	<u>26,595,056</u>	<u>1,705,417</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,188)	(2,227,519)	8,673	2,236,192
Fund Balance Beginning of Year	2,772,438	2,772,438	2,772,438	-
Prior Year Encumbrances Appropriated	<u>957,937</u>	<u>957,937</u>	<u>957,937</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,640,187</u>	<u>\$ 1,502,856</u>	<u>\$ 3,739,048</u>	<u>\$ 2,236,192</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Children's Services

For the Year Ended December 31, 2005

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,306,922	\$ 5,306,922	\$ 5,460,587	\$ 153,665
Charges for Services	1,300,000	1,300,000	1,260,358	(39,642)
Intergovernmental	16,320,000	17,420,000	15,129,004	(2,290,996)
Other	<u>360,000</u>	<u>360,000</u>	<u>227,259</u>	<u>(132,741)</u>
Total Revenues	<u>23,286,922</u>	<u>24,386,922</u>	<u>22,077,208</u>	<u>(2,309,714)</u>
Expenditures				
Current:				
Human Services	<u>24,998,037</u>	<u>27,348,945</u>	<u>25,848,747</u>	<u>1,500,198</u>
Deficiency of Revenues Under Expenditures	(1,711,115)	(2,962,023)	(3,771,539)	(809,516)
Fund Balance Beginning of Year	531,299	531,299	531,299	-
Prior Year Encumbrances Appropriated	<u>2,658,037</u>	<u>2,658,037</u>	<u>2,658,037</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ 1,478,221</u>	<u>\$ 227,313</u>	<u>\$ (582,203)</u>	<u>\$ (809,516)</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Public Assistance

For the Year Ended December 31, 2005

	<u>Original</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<i>Revenues</i>				
Intergovernmental	\$ 42,300,000	\$ 42,300,000	\$ 30,555,004	\$ (11,744,996)
Other	<u>1,100,000</u>	<u>1,100,000</u>	<u>3,329,449</u>	<u>2,229,449</u>
<i>Total Revenues</i>	<u>43,400,000</u>	<u>43,400,000</u>	<u>33,884,453</u>	<u>(9,515,547)</u>
<i>Expenditures</i>				
Current:				
Human Services	<u>43,367,909</u>	<u>46,167,909</u>	<u>43,250,069</u>	<u>2,917,840</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	32,091	(2,767,909)	(9,365,616)	(6,597,707)
<i>Fund Balance Beginning of Year</i>	3,015,885	3,015,885	3,015,885	-
<i>Prior Year Encumbrances Appropriated</i>	<u>2,236,909</u>	<u>2,236,909</u>	<u>2,236,909</u>	<u>-</u>
<i>Fund Deficit End of Year</i>	<u>\$ 5,284,885</u>	<u>\$ 2,484,885</u>	<u>\$ (4,112,822)</u>	<u>\$ (6,597,707)</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Fund Net Assets

Proprietary Funds

December 31, 2005

	Business-Type Activities - Enterprise Funds			Governmental Activities
		Other		Internal
	Sewer	Enterprise Funds	Total	Service Funds
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 10,953,780	\$ 876,111	\$ 11,829,891	\$ 7,987,916
Cash and Cash Equivalents in Segregated Accounts	8,757	-	8,757	-
Accounts Receivable	2,898,186	30,782	2,928,968	9,136
Special Assessments Receivable	4,580,900	-	4,580,900	-
Due from Other Funds	-	-	-	135,817
Intergovernmental Receivable	5,797	-	5,797	8,895
Materials and Supplies Inventory	3,574	-	3,574	-
Prepaid Items	39,707	419	40,126	2,984
Total Current Assets	18,490,701	907,312	19,398,013	8,144,748
Noncurrent Assets				
Land and Construction in Progress	3,116,912	51,461	3,168,373	-
Depreciable Capital Assets, Net	107,433,222	7,437,904	114,871,126	-
Total Noncurrent Assets	110,550,134	7,489,365	118,039,499	-
Total Assets	\$ 129,040,835	\$ 8,396,677	\$ 137,437,512	\$ 8,144,748
Liabilities				
Current Liabilities				
Accounts Payable	\$ 72,456	\$ 19,916	\$ 92,372	\$ 10,108
Contracts Payable	31,766	9,121	40,887	-
Accrued Wages	139,407	6,128	145,535	-
Compensated Absences Payable	278,910	2,975	281,885	-
Intergovernmental Payable	438,180	3,757	441,937	609,989
Claims Payable	-	-	-	3,599,911
OPWC Loan Payable	46,827	-	46,827	-
OWDA Loan Payable	436,372	-	436,372	-
General Obligation Bonds Payable	1,055,240	50,000	1,105,240	-
Total Current Liabilities	2,499,158	91,897	2,591,055	4,220,008
Long-Term Liabilities				
OPWC Loans Payable (Net of Current Portion)	637,052	-	637,052	-
OWDA Loans Payable (Net of Current Portion)	14,775,541	-	14,775,541	-
General Obligation Bonds Payable (Net of Current Portion)	14,674,509	665,000	15,339,509	-
Total Long-Term Liabilities	30,087,102	665,000	30,752,102	-
Total Liabilities	32,586,260	756,897	33,343,157	4,220,008
Net Assets				
Invested in Capital Assets, Net of Related Debt	78,924,593	6,774,365	85,698,958	-
Unrestricted	17,529,982	865,415	18,395,397	3,924,740
Total Net Assets	\$ 96,454,575	\$ 7,639,780	\$ 104,094,355	\$ 3,924,740

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Proprietary Funds

For the Year Ended December 31, 2005

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ 19,569,046	\$ 705,646	\$ 20,274,692	\$ 10,027,239
Special Assessments	2,964	-	2,964	-
Other	64,900	1,110	66,010	29,965
Total Operating Revenues	<u>19,636,910</u>	<u>706,756</u>	<u>20,343,666</u>	<u>10,057,204</u>
Operating Expenses				
Salaries	\$ 4,276,636	\$ 181,900	\$ 4,458,536	\$ 121,966
Contractual Services	7,516,917	276,829	7,793,746	62,777
Materials and Supplies	723,151	28,264	751,415	11,082
Claims	-	-	-	10,695,283
Depreciation	3,533,238	183,025	3,716,263	-
Other	88,780	4,305	93,085	65,806
Total Operating Expenses	<u>16,138,722</u>	<u>674,323</u>	<u>16,813,045</u>	<u>10,956,914</u>
Operating Income	<u>3,498,188</u>	<u>32,433</u>	<u>3,530,621</u>	<u>(899,710)</u>
Non-Operating Expenses				
Interest and Fiscal Charges	(1,375,559)	(44,185)	(1,419,744)	-
Loss on Sale of Capital Assets	(14,071)	-	(14,071)	-
Total Non-Operating Expenses	<u>(1,389,630)</u>	<u>(44,185)</u>	<u>(1,433,815)</u>	<u>-</u>
Income (Loss) before Capital Contributions and Transfers	<u>2,108,558</u>	<u>(11,752)</u>	<u>2,096,806</u>	<u>(899,710)</u>
Capital Contributions	2,247,932	342,078	2,590,010	-
Transfers In	-	-	-	177,500
Change in Net Assets	<u>4,356,490</u>	<u>330,326</u>	<u>4,686,816</u>	<u>(722,210)</u>
Net Assets Beginning of Year	<u>92,098,085</u>	<u>7,309,454</u>	<u>99,407,539</u>	<u>4,646,950</u>
Net Assets End of Year	<u>\$ 96,454,575</u>	<u>\$ 7,639,780</u>	<u>\$ 104,094,355</u>	<u>\$ 3,924,740</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2005

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
<i>Cash Flows from Operating Activities</i>				
Cash Received from Customers	\$ 19,227,192	\$ 716,433	\$ 19,943,625	\$ -
Cash Received from Interfund Services Provided	-	-	-	10,046,752
Cash Received from Other Operating Revenues	638,766	-	638,766	20,829
Cash Payments for Employee Services and Benefits	(4,399,915)	(179,935)	(4,579,850)	(121,966)
Cash Payments to Suppliers for Goods and Services	(9,224,647)	(323,407)	(9,548,054)	(63,039)
Cash Payments for Claims	-	-	-	(10,515,303)
Cash Payments for Other Operating Expenses	(92,700)	(4,200)	(96,900)	(65,806)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>6,148,696</u>	<u>208,891</u>	<u>6,357,587</u>	<u>(698,533)</u>
<i>Cash Flows from Noncapital Financing Activities</i>				
Transfers In	-	-	-	177,500
<i>Cash Flows from Capital and Related Financing Activities</i>				
Cash Received from Special Assessments	339,050	-	339,050	-
Acquisition of Capital Assets	(1,938,892)	(25,061)	(1,963,953)	-
Principal Paid on Capital Debt	(1,938,683)	(45,000)	(1,983,683)	-
Interest Paid on Capital Debt	(1,375,559)	(44,185)	(1,419,744)	-
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(4,914,084)</u>	<u>(114,246)</u>	<u>(5,028,330)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	1,234,612	94,645	1,329,257	(521,033)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>9,727,925</u>	<u>781,466</u>	<u>10,509,391</u>	<u>8,508,949</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 10,962,537</u>	<u>\$ 876,111</u>	<u>\$ 11,838,648</u>	<u>\$ 7,987,916</u>

(continued)

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds (continued)

For the Year Ended December 31, 2005

	Business-Type Activities - Enterprise Funds			Governmental Activities
		Other Enterprise Funds	Total	Internal Service Funds
	Sewer			
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	<u>\$ 3,498,188</u>	<u>\$ 32,433</u>	<u>\$ 3,530,621</u>	<u>\$ (899,709)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation Expense	3,533,238	183,025	3,716,263	-
(Increase) Decrease in Assets				
Accounts Receivable	(338,262)	9,677	(328,585)	23,884
Due from Other Funds	-	-	-	(6,253)
Intergovernmental Receivable	(5,797)	-	(5,797)	(7,255)
Materials and Supplies Inventory	(945)	-	(945)	-
Prepays	24,082	1,173	25,255	1,760
Increase (Decrease) in Liabilities				
Accounts Payable	(51,635)	(30,123)	(81,758)	(476,290)
Contracts Payable	(427,898)	9,121	(418,777)	-
Accrued Wages and Benefits	(9,565)	2,016	(7,549)	-
Compensated Absences Payable	(96,359)	(93)	(96,452)	-
Retainage Payable	(759)	-	(759)	-
Intergovernmental Payable	24,408	1,662	26,070	3,438
Claims Payable	-	-	-	661,892
Total Adjustments	<u>2,650,508</u>	<u>176,458</u>	<u>2,826,966</u>	<u>201,176</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 6,148,696</u>	<u>\$ 208,891</u>	<u>\$ 6,357,587</u>	<u>\$ (698,533)</u>

Non-Cash Capital Financing Activities

Developers during the year donated \$2,247,932 of sewer lines to the sewer fund.

Developers during the year donated \$342,078 of water lines to the water fund.

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2005

	Private Purpose Trusts	Agency Funds
Assets		
Cash and Cash Equivalents	\$ 421,804	\$ 27,007,167
Cash and Cash Equivalents in Segregated Accounts	-	2,386,706
Taxes Receivable	-	326,029,323
Special Assessments Receivable	-	8,873,075
Intergovernmental Receivable	-	16,017,910
Total Assets	\$ 421,804	\$ 380,314,181
Liabilities		
Accounts Payable	\$ 420	\$ -
Intergovernmental Payable	-	364,232,400
Deposits Held and Due to Others	-	3,770,415
Undistributed Assets	-	12,311,366
Total Liabilities	420	\$ 380,314,181
Net Assets		
Restricted for Other Purposes	419,194	
Unrestricted	2,190	
Total Liabilities and Net Assets	\$ 421,384	

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

For the Year Ended December 31, 2005

	Private Purpose Trusts
<i>Additions</i>	
Contributions	\$ 11,224
Interest	<u>10,668</u>
<i>Total Additions</i>	<u>21,892</u>
<i>Deductions</i>	
Other Operating Expenses	<u>12,275</u>
<i>Change in Net Assets</i>	9,617
<i>Net Assets Beginning of Year</i>	<u>411,767</u>
<i>Net Assets End of Year</i>	<u>\$ 421,384</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Financial Position

The Workshops, Incorporated - Component Unit

December 31, 2005

Assets

Cash and Cash Equivalents	\$	292,555
Accounts Receivable		263,097
Interest Receivable		3,279
Inventories		120,759
Investments		763,473
Prepaid Expenses		38,101
Property and Equipment:		
Operational Equipment		448,065
Administrative Office Equipment		90,800
Administrative Software		79,803
Administrative Office Furniture		14,892
Building Improvements		<u>34,917</u>
		668,477
Accumulated Depreciation		<u>(474,019)</u>
		<u>194,458</u>
Total Assets	\$	<u><u>1,675,722</u></u>

Liabilities and Net Assets

Accounts Payable	\$	2,220
Deferred Revenue		13,332
Accrued Expenses:		
Payroll Taxes		1,392
Workers' Compensation		23,590
Sales Tax		<u>2,077</u>
		<u>27,059</u>
Total Liabilities		<u>42,611</u>
Unrestricted Net Assets		1,601,014
Temporarily Restricted Net Assets		<u>32,097</u>
Total Liabilities and Net Assets	\$	<u><u>1,675,722</u></u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Activities

The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2005

Changes in Unrestricted Net Assets

Revenues

Sales and Services	\$	2,141,448
Investment Income		39,690
Gain on Investments Reported at Fair Value		3,137
Contributions		718
In-Kind Contributions		1,461,124
Other		7,494
Net Assets Released from Restrictions		<u>1,103</u>
Total Unrestricted Revenues		<u><u>3,654,714</u></u>

Expenses

Program Services:		
Rehabilitation and Training		3,302,951
Supporting Services:		
General and Administration		<u>339,139</u>
Total Expenses		<u><u>3,642,090</u></u>

Change in Unrestricted Net Assets	12,624
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Changes in Temporarily Restricted Net Assets

Net Assets Released from Restrictions	<u>(1,103)</u>
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Change in Net Assets	11,521
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Net Assets at Beginning of Year	<u>1,621,590</u>
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Net Assets End of Year	<u><u>\$ 1,633,111</u></u>
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See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2005

Cash Flows from Operating Activities

Change in Net Assets \$ 11,521

Adjustments to Reconcile Excess of Revenues Over Expenses to Net Cash Provided by Operating Activities

Depreciation Expense	60,419
Gain on Investments Reported at Fair Value	(3,137)
(Increase) Decrease in Assets	
Accounts Receivable	28,694
Interest Receivable	(678)
Inventories	(3,115)
Prepaid Expenses	(5,259)
Increase (Decrease) in Liabilities	
Accounts Payable	(35,649)
Accrued Expenses	1,510
Deferred Revenue	<u>13,332</u>

Total Adjustments 56,117

Net Cash Provided by Operating Activities 67,638

Cash Flows from Investing Activities

Purchase of Investments	(28,795)
Acquisition of Property and Equipment	(45,820)
Proceeds from Sale of Investments	<u>6,695</u>

Net Cash Used for Investing Activities (67,920)

Net Decrease in Cash and Cash Equivalents (282)

Cash and Cash Equivalents Beginning of Year 292,837

Cash and Cash Equivalents End of Year \$ 292,555

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

NOTE 1. THE COUNTY AND REPORTING ENTITY

Stark County (County) is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1808. The three member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio law. These officials are the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Also elected, to oversee the district's justice system, are five Common Pleas Court Judges, three Domestic Relations Court Judges, and one Probate Court Judge.

Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this includes the Department of Job and Family Services, the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

The following potential component units are not part of the County's reporting entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially responsible for any of these entities:

*Stark Metropolitan Housing Authority
Stark County Educational Service Center
Stark Development Board*

Discretely Presented Component Units The component units column in the basic financial statements identifies the financial data of two of the County's component units: the Stark County Transportation Improvement District and the Stark County Port Authority. The third component unit of the County is the Workshops, Incorporated, and stand alone statements are used to present its financial data. These organizations are presented in Notes 23, 24, and 25 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

The Workshops, Incorporated (Workshop) - The Workshop is a legally separate non-governmental, not-for-profit organization, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Stark County Board of Mental Retardation and Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Stark County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. The Workshop is fiscally dependent on the County. Also, the nature and significance of the relationship between the Workshop and County is such that exclusion of the Workshop within the financial statements would cause the statements to be misleading or incomplete. Based on these two criteria the Workshop is reflected as a component unit of the County. Separately issued financial statements can be obtained from The Workshops Incorporated, 2950 Whipple Avenue, NW, Canton, Ohio 44708.

The Stark County Transportation Improvement District (District) - The District provides road and highway improvements within the County in conjunction with the Ohio Department of Transportation. Its board is appointed by the County Commissioners. The District is economically dependent on the County. Based on this relationship, the District is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Transportation Improvement District, 110 Central Plaza South, Canton, Ohio 44702.

The Stark County Port Authority (Authority) - The Authority promotes economic development within the County. Its board is appointed by the County Commissioners. The Authority is economically dependent on the County. Based on this relationship, the Authority is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Port Authority, 116 Cleveland Ave. NW, Suite 600, Canton, Ohio 44702.

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, or Related Organizations. These organizations are presented in Notes 17, 18 and 19 to the basic financial statements. These organizations are:

*Multi-County Juvenile Attention System
Stark Council of Governments
Stark County Regional Planning Commission
Stark-Tuscarawas-Wayne Joint Solid Waste
Management District
Community Improvement Corporation of Stark
County
Akron-Canton Regional Airport
Stark County Family Council
Stark County Tax Incentive Review Council*

*Northeast Ohio Trade and Economic Consortium
Northeast Ohio Four County Regional Planning
and Development Organization
Stark Area Regional Transit Authority
Northeast Ohio Network
Stark Regional Community Corrections Center
Heartland East Administrative Services Center
Stark County Public Library
Stark County Park District*

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following districts and entities are presented as agency funds within the basic financial statements:

*Stark Council of Governments
Stark County Health Department
Stark County Regional Planning Commission
Multi-County Juvenile Attention System*

*Stark County Park District
Stark Soil and Water Conservation District
Stark Regional Community Corrections Center
Stark County Family Council*

Information in the following notes to the basic financial statements relates in general to the primary government. Information related to the operation of the component units is specifically identified.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to follow FASB guidance for business-type activities and enterprise issued after November 30, 1989. The more significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a Statement of Net Assets and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Net assets should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net assets restricted for other purposes result from special revenue funds and the restrictions on their net asset use, along with a restriction in the general fund on unclaimed monies.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Mental Retardation and Developmental Disabilities - The mental retardation and developmental disabilities fund accounts for the operations of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

Mental Health - The mental health fund accounts for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

Children's Services - The children's services fund accounts for a County-wide property tax levy, Federal and State grants, support collections, Veteran's Administration and Social Security. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

Public Assistance - The public assistance fund accounts for various Federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major proprietary fund:

Sewer - The sewer fund accounts for sanitary sewer services provided to individuals and commercial users in the County. The costs of providing these services are financed primarily through user charges.

Internal Service Funds - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on self-insurance programs which provide medical and liability benefits and worker's compensation to the employees of the County.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds. The private-purpose trust funds are for monies received in trust by: the board of mental retardation and developmental disabilities, George C. Brissel trust, and juvenile court. The County's agency funds are mainly used for the collection and distribution of taxes, along with the County Park District, Health District, Multi-County Juvenile Attention System, and several other related entities described in Note 1.

C. Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The private purpose trust funds are reported using the economic resources measurement focus.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 5.) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 6), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2005, but which were levied to finance year 2006 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Commissioners. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during the year.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

F. Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County is pooled. Moneys for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Cash and Cash Equivalents" on the financial statements.

During 2005, investments were limited to federal agency securities, manuscript bonds, money market, commercial paper, repurchase agreements, Financial Asset Management, and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost, for the County these include repurchase agreements and manuscript bonds.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2005. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investments could be sold for on December 31, 2005.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during fiscal year 2005 amounted to \$3,141,527 which includes \$2,953,035 assigned from other County funds.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to hold retainage. The balance in these accounts is presented on the financial statements as "Cash and Cash Equivalents with Fiscal and Escrow Agents." The County has segregated bank accounts for moneys held separate from the County treasury. These depository accounts are presented as "Cash and Cash Equivalents in Segregated Accounts."

For presentation on financial statements, funds included within the Treasurer's cash management pool and investments with an original maturity of three months or less are considered to be cash equivalents.

G. Inventory

Inventory is valued at cost using the first-in, first-out method. Inventory is recorded as an expenditure/expense when consumed.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2005, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are depreciated except for land and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<i>Description</i>	<i>Governmental Activities</i>	<i>Business-Type Activities</i>
	<i>Estimated Lives</i>	<i>Estimated Lives</i>
<i>Improvements Other than Buildings</i>	<i>15 years</i>	<i>15 years</i>
<i>Buildings and Improvements</i>	<i>30-50 years</i>	<i>30-50 years</i>
<i>Furniture, Fixtures and Equipment</i>	<i>5-15 years</i>	<i>5-15 years</i>
<i>Infrastructure</i>	<i>30-50 years</i>	<i>30-50 years</i>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

The County's infrastructure consists of sanitary sewers and current year improvements to general infrastructure assets (i.e. roads and bridges). GASB Statement No. 34 requires *prospective* reporting of general infrastructure assets from the date the government first implements the Statement. The Statement creates a transition period for the retroactive reporting of major general infrastructure assets. Based on the Statement guidelines, governments are not required to report major general infrastructure assets acquired, reconstructed, improved etc. between 1980 and the year of implementation until 2006. During 2004, the County capitalized bridges. The County's remaining infrastructure will be capitalized over the next year.

J. Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables." Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

K. Compensated Absences

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements". Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

Sick leave benefits are accrued as a liability using the termination payment method. An accrual for earned sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is based on the County's past experience of making termination payments.

L. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, and special termination benefits that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, and capital leases are recognized as a liability in the fund financial statements when due.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

M. Bond Discount/Issuance Costs

Bond discounts and issuance costs for governmental and business-type activities and for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are recorded as increases in the face amount of bonds payable. The amounts of issuance costs on the current year issues were immaterial.

N. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund equity reserves have been established for encumbrances, debt service, loans (community development block grant monies loaned to local businesses and homeowners) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for county sewer, county water, workers' compensation and self-insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

Q. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

R. Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds.

Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2005.

T. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3. BUDGETARY BASIS OF ACCOUNTING

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences between the budget basis and the GAAP basis are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

<i>Net Change in Fund Balance General and Major Special Revenue Funds</i>					
	<i>General</i>	<i>Mental Retardation and Developmental Disabilities</i>	<i>Mental Health</i>	<i>Children's Services</i>	<i>Public Assistance</i>
<i>GAAP Basis</i>	\$ (646,866)	\$ 8,392,813	\$ 359,031	\$ (1,025,637)	\$ (926,169)
<i>Net Adjustment for Revenue Accruals</i>	1,026,327	1,309,816	(34,504)	561,534	(4,480,555)
<i>Net Adjustment for Expenditure Accruals</i>	463,453	154,249	416,780	(250,041)	900,401
<i>Encumbrances</i>	<u>(3,690,130)</u>	<u>(1,508,066)</u>	<u>(732,634)</u>	<u>(3,057,395)</u>	<u>(4,859,293)</u>
<i>Budget Basis</i>	<u>\$ (2,847,216)</u>	<u>\$ 8,348,812</u>	<u>\$ 8,673</u>	<u>\$ (3,771,539)</u>	<u>\$ (9,365,616)</u>

NOTE 4. DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State Statute into three categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Such moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County has identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Interim moneys can be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio;

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

A. Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Of the bank balances, totaling \$31,052,135, \$29,231,903 was exposed to custodial credit risk. These balances were uninsured, but collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds. All County demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

B. Investments

As of December 31, 2005, the primary government had the following investments (based on quoted market prices) and maturities:

Investment Type	Fair Value	Time In Years			Portfolio %
		Less Than 1	1-2	3-5	
FHLB Notes	\$ 29,390,467	\$ 11,850,936	\$ 12,694,219	\$ 4,845,312	33.17%
FFCB Notes	3,918,594	980,156	2,938,438	-	4.42%
FHLM Notes	13,647,558	8,963,696	3,423,167	1,260,695	15.41%
FNMA Notes	13,140,569	6,317,131	4,888,281	1,935,157	14.84%
STAR Ohio	15,082,112	15,082,112	-	-	17.03%
Money Markets	8,224,475	8,224,475	-	-	9.29%
Repurchase Agreements	4,810,000	4,810,000	-	-	5.43%
Manuscript Bonds	363,130	-	-	363,130	0.41%
Total Investments	<u>\$ 88,576,905</u>	<u>\$ 56,228,506</u>	<u>\$ 23,944,105</u>	<u>\$ 8,404,294</u>	<u>100.00%</u>

Interest Rate Risk - The Ohio Revised Code and the Investment and Depository Policy of the County limit the purchase of securities to those with a maturity of no more than five years from the date of purchase unless matched to a specific obligation or debt of the County.

Credit Risk - The ORC limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency notes had a rating of AAA from Standard & Poor's and Aaa from Moody's. Standard & Poor's has assigned STAR Ohio as an AAAM money market rating. The County had investments in seven other money market accounts at year-end, each rated AAAM by Standard & Poor's. The Manuscript bonds are not publicly traded and have no credit risk.

Concentration of Credit Risk - The County's investment policy provides for diversification to avoid undue concentration in securities of one type or securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. Government. Of the County's total investments, 33.17 percent are FHLB notes, 15.41 percent are FHLM notes and 14.84 percent are FNMA notes; 17.03 percent is invested in STAR Ohio. All other investments not explicitly guaranteed by the U.S. government are less than five percent of the County's total investments.

Custodial Credit Risk - For an investment, the custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. In order to mitigate custodial risk, the County purchases its investments only through an approved broker/dealer or institution. Further, payment for investments is made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee. The County's investments in repurchase agreements of \$4,810,000 were subject to custodial credit risk. This was due to the underlying securities being uninsured, not registered, and held by the counterparty but not in the County's name.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 5. PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property Tax revenue received during 2005 for real and public utility property taxes represents collections of 2004 taxes. Property tax payments received during 2005 for tangible personal property (other than public utility property) were for 2005 taxes.

2005 real property taxes are levied after October 1, 2005 on the assessed value as of January 1, 2005, the lien date. Assessed values are established by state law at thirty-five percent of appraised market value. 2005 real property taxes are collected in and intended to finance 2006.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at thirty-five percent of true value. 2005 public utility property taxes became a lien December 31, 2004, are levied after October 1, 2005, and are collected in 2006 with real property taxes.

2005 tangible personal property taxes are levied after October 1, 2004, on the value as of December 31, 2004. Collections are made in 2005. Tangible personal property assessments are twenty-five percent for machinery and equipment and twenty-three percent for inventory of true value.

The full tax rate for all County operations for the year ended December 31, 2005, was \$11.50 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

<i>Real Property</i>	\$ 6,152,058,180
<i>Public Utility Personal Property</i>	272,838,620
<i>Tangible Personal Property</i>	<u>716,256,710</u>
<i>Total Assessed Value</i>	<u><u>\$ 7,141,153,510</u></u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2005, and for which there is an enforceable legal claim. In the general fund, the mental health fund, the mental retardation and developmental disabilities fund, the 9-1-1 fund, and children's services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2005 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

NOTE 6. PERMISSIVE SALES AND USE TAX

During 2005, the County received sales and use taxes at the rate of one half percent which were approved by County electors at the May 2003 primary election and were levied for a period of eight years that began July 1, 2003 and ended June 30, 2011. Proceeds of the tax were credited to the General Fund. Permissive sales and use taxes collected in 2005 totaled \$12,511,134, including monies attributable to state motor vehicle licensing sales. \$11,233,477 of this total was attributable to the County sales and use tax.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2005. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

NOTE 7. RECEIVABLES

Receivables at December 31, 2005 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

NOTE 8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. These risks are covered by commercial insurance policies purchased from independent third parties. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

The County has elected to provide medical benefits through a self-insured program. The maintenance of these benefits are accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$11,896,633 for the County as a whole. Incurred but not reported claims of \$447,375 have been accrued as a liability.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$2,817,125 have been accrued as a liability at December 31, 2005.

The claims liability of \$3,599,911 reported in the internal service funds at December 31, 2005, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claims adjustment expenses.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Changes in the funds' claims liability amounts for 2003, 2004 and 2005 were:

	<i>Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2003	3,088,836	9,981,402	10,247,621	2,822,617
2004	2,822,617	9,521,731	9,406,329	2,938,019
2005	2,938,019	11,177,195	10,515,303	3,599,911

NOTE 9. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2005 was as follows:

	<i>Balance January 1, 2005</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance December 31, 2005</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 11,462,919	\$ 1,204,778	\$ 108,422	\$ 12,559,275
Construction in progress	<u>11,981,286</u>	<u>25,163,060</u>	<u>9,214,038</u>	<u>27,930,308</u>
Total capital assets not being depreciated	23,444,205	26,367,838	9,322,460	40,489,583
<i>Other capital assets:</i>				
Buildings and improvements	51,701,037	202,931	72,600	51,831,368
Improvements other than buildings	1,371,181	-	-	1,371,181
Furniture, fixtures and equipment	22,206,354	5,965,017	168,139	28,003,232
Infrastructure	<u>51,532,765</u>	<u>3,401,194</u>	<u>-</u>	<u>54,933,959</u>
Total other capital assets	126,811,337	9,569,142	240,739	136,139,740
<i>Accumulated depreciation:</i>				
Buildings and improvements	(29,482,869)	(1,449,666)	26,620	(30,905,915)
Improvements other than buildings	(878,555)	(58,543)	-	(937,098)
Furniture, fixtures and equipment	(17,285,214)	(1,413,910)	137,001	(18,562,123)
Infrastructure	<u>(9,521,206)</u>	<u>(1,855,903)</u>	<u>-</u>	<u>(11,377,109)</u>
Total accumulated depreciation	(57,167,844)	(4,778,022)	163,621	(61,782,245)
Other capital assets, net	69,643,493	4,791,120	77,118	74,357,495
Governmental activities capital assets, net	<u>\$ 93,087,698</u>	<u>\$ 31,158,958</u>	<u>\$ 9,399,578</u>	<u>\$ 114,847,078</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
Legislative and Executive	\$ 740,433	Sewer	\$ 3,533,238
Judicial	98,485	Water	180,958
Public Safety	580,252	Molly	2,067
Public Works	2,288,485	Total Depreciation Expense	<u>\$ 3,716,263</u>
Health	936,316		
Human Services	104,851		
Conservation and Recreation	<u>29,200</u>		
Total Depreciation Expense	<u>\$ 4,778,022</u>		

	<u>Balance</u> <u>January 1, 2005</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 2005</u>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 605,277	\$ 1,450	\$ -	\$ 606,727
Construction in progress	<u>1,548,995</u>	<u>1,035,156</u>	<u>22,504</u>	<u>2,561,647</u>
Total capital assets not being depreciated	2,154,272	1,036,606	22,504	3,168,374
<i>Other capital assets:</i>				
Buildings and improvements	6,150,788	324,000		6,474,788
Improvements other than buildings	1,135,060			1,135,060
Furniture, fixtures and equipment	3,628,959	625,851	71,933	4,182,877
Infrastructure	<u>155,406,615</u>	<u>2,590,010</u>	<u>18,280</u>	<u>157,978,345</u>
Total other capital assets	166,321,422	3,539,861	90,213	169,771,070
<i>Accumulated depreciation:</i>				
Buildings and improvements	(4,007,859)	(153,819)		(4,161,678)
Improvements other than buildings	(179,220)	(74,351)		(253,571)
Furniture, fixtures and equipment	(2,371,419)	(349,454)	71,933	(2,648,940)
Infrastructure	<u>(44,701,323)</u>	<u>(3,138,639)</u>	<u>4,209</u>	<u>(47,835,753)</u>
Total accumulated depreciation	(51,259,821)	(3,716,263)	76,142	(54,899,942)
Other capital assets, net	115,061,601	(176,402)	14,071	114,871,128
Business-type activities capital assets, net	<u>\$ 117,215,873</u>	<u>\$ 860,204</u>	<u>\$ 36,575</u>	<u>\$ 118,039,502</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

NOTE 10. DEFINED BENEFIT RETIREMENT SYSTEMS

A. Ohio Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invest both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-6705 or 800-222-7377.

Member of all three plans, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Sheriffs and deputy sheriffs participating in the traditional plan were required to contribute 10.1 percent while all other law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2005. The County contribution for law enforcement employees for 2005 was 16.7 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to OPERS for the years ended December 31, 2005, 2004, and 2003 were \$12,629,599, \$12,219,500, and \$11,209,998, respectively; 89 percent has been contributed for 2005 and 100 percent has been contributed for 2004 and 2003. The unpaid contribution for 2005 is recorded as a liability.

B. Ohio State Teachers Retirement System

Certified teachers employed by the school for the Mentally Retarded and Developmentally Disabled participate in the Ohio State Teachers Retirement System (OSTRS), a cost-sharing multiple-employer public employee retirement system administered by the Ohio State Teachers Retirement Board. OSTRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. OSTRS issues a publicly available financial report that includes financial statements and required supplementary information for OSTRS. That report may be obtained by writing to the Ohio State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Plan members are required to contribute 10 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent for the fiscal year ended June 30, 2005. Contribution rates are established by OSTRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's required contributions to OSTRS for the years ended December 31, 2005, 2004, and 2003 were \$466,331, \$434,660, and \$456,011, respectively; 95 percent has been contributed for 2005 and 100 percent has been contributed for 2004 and 2003. The unpaid contribution for 2005 is recorded as a liability.

NOTE 11. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2005 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2005 was 16.7 percent; 4 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 1 and 6 percent annually for the next 8 years and 4 percent annually after 8 years.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants in the traditional and combined plans was 376,109. The County's actual contributions for 2005 which were used to fund postemployment benefits were \$3,724,758. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

On September, 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCCP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Under HCCP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

B. Ohio State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the Ohio State Teachers Retirement System (OSTRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by OSTRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from OSTRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$33,309 for 2005.

OSTRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2005, was \$3.3 billion. For the year ended June 30, 2005, net health care costs paid by OSTRS were \$254,780,000 and there were 115,395 eligible benefit recipients.

NOTE 12. COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. The Ohio Revised Code states up to three years of vacation leave may be accumulated. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. The Revised Code also states, the County employees become eligible to receive one-fourth of their accumulated unpaid sick leave time upon retirement after a minimum of ten years of service. However, the Revised Code authorizes the board of commissioners to set modification to these rights for any agencies or departments under their control. By order of any appointing authority of a county office, department, commission or board that is not under the Board of Commissioners control may set modification of said rights. As of December 31, 2005, the liability for unpaid compensated absences was \$7,923,808 for the entire County.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 13. LEASES

A. Capital Leases

The County has entered into several agreements to lease various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures and changes in fund balance for governmental funds. The equipment acquired by lease has been capitalized in the amount of \$602,156 as furniture, fixtures, and equipment. Principal payments in fiscal year 2005 totals \$108,453 in the General fund and \$121,036 in special revenue funds.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2005:

<i>Year</i>	<i>Governmental Activities</i>
<i>2006</i>	<i>\$ 215,661</i>
<i>2007</i>	<i>114,126</i>
<i>2008</i>	<i>52,584</i>
<i>2009</i>	<i>10,150</i>
<i>2010</i>	<i>4,446</i>
<i>Total Minimum Lease Payments</i>	<i>396,967</i>
<i>Less: Amount Representing Interest</i>	<i>(11,469)</i>
<i>Present Value of Minimum Lease Payments</i>	<i>\$ 385,498</i>

Capital lease payments have been reclassified and are reflected as debt service expenditures in the fund financial statements for the governmental funds. These expenditures are reflected as program expenditures on a budgetary basis. In the enterprise funds, capital lease principal payments have been reclassified to reduce the liability and the interest payments have been reclassified as interest and fiscal charges expense.

B. Operating Leases

The County has entered into multiple year non-cancelable operating leases for equipment and office space. In addition, some of the operating leases have options to renew at the end of the lease period. Total costs for such leases were \$31,212 for the year ended December 31, 2005. The minimum rental commitments under all such non-cancelable leases at December 31, 2005, are \$26,162, \$5,112, and \$2,184 for 2006, 2007, and 2008, respectively.

NOTE 14. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2005. A majority of these contracts were for building renovations and road and bridge repair. These commitments amounted to \$1,158,816 in the General fund, \$4,031,622 in the special revenue funds, \$14,505,561 in the capital projects funds, and \$1,331,097 in the enterprise funds.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 15. INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, consisted of the following, as reported on the fund statements:

<u>Transfers To</u>	<u>Transfers From</u>		
	<u>General</u>	<u>Mental Retardation & Developmental Disabilities</u>	<u>Total</u>
Nonmajor Governmental	\$ 38,284	\$ 100,000	\$ 138,284
Internal Service Fund	177,500	-	177,500
Total	<u>\$ 215,784</u>	<u>\$ 100,000</u>	<u>\$ 315,784</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt services; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

B. Interfund Balances

Interfund balances for the year ended December 31, 2005, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

<u>Interfund Payable</u>	<u>Interfund Receivable</u>	
	<u>Public Assistance Fund</u>	<u>Internal Service Fund</u>
General Fund	\$ -	\$ 112,695
Children's Services	2,514,147	-
Nonmajor Governmental Funds	-	23,122
Total	<u>\$ 2,514,147</u>	<u>\$ 135,817</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2005 were as follows:

	<i>Outstanding 1/1/2005</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2005</i>	<i>Due Within One Year</i>
GOVERNMENTAL ACTIVITIES:					
SPECIAL ASSESSMENT BONDS					
1988 - \$595,000 - 7.579%					
Sewer Project 429 & 445	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -
1983 - \$36,312 - 9.50%					
Sewer Project 433	2,000	-	2,000	-	-
1990 - \$1,820,000 - 6.10-15.00%					
Various Sewer Projects	500,000	-	100,000	400,000	100,000
1993 - \$340,000 - 7.125%					
Sewer Project 409	133,000	-	19,000	114,000	19,000
1996 - \$2,155,242 - 4.000-6.250%					
Various Sewer Projects	1,553,000	-	102,000	1,451,000	107,000
1997 - \$179,880 - 5.25%					
Sewer Project 474-89	89,941	-	11,243	78,698	11,242
1997 - \$212,473 - 5.60%					
Sewer Project 500	138,108	-	10,624	127,484	10,623
1998 - \$28,903 - 5.25%					
Sewer Project 512	20,233	-	1,446	18,787	1,445
2004 - \$3,488,264 - 2.00-5.25%					
Various Sewer & Water Projects	<u>3,488,264</u>	<u>-</u>	<u>129,013</u>	<u>3,359,251</u>	<u>137,760</u>
TOTAL SPECIAL ASSESSMENT BONDS	<u>5,959,546</u>	<u>-</u>	<u>410,326</u>	<u>5,549,220</u>	<u>387,070</u>
SIB LOAN - \$3,638,234 - 3%	<u>-</u>	<u>3,638,234</u>	<u>-</u>	<u>3,638,234</u>	<u>-</u>
CAPITAL LEASES	564,471	50,516	229,489	385,498	208,262
COMPENSATED ABSENCES	<u>7,414,075</u>	<u>4,346,223</u>	<u>4,118,376</u>	<u>7,641,922</u>	<u>4,430,349</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 13,938,092</u>	<u>\$ 8,034,973</u>	<u>\$ 4,758,191</u>	<u>\$ 17,214,874</u>	<u>\$ 5,025,681</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

	Outstanding 1/1/2005	Additions	Reductions	Outstanding 12/31/2005	Due Within One Year
BUSINESS TYPE ACTIVITIES					
GENERAL OBLIGATION BONDS:					
2004 - \$1,586,736 - 2.00 - 5.25%					
Sewer Project 517	\$ 1,586,736	\$ -	\$ 55,987	\$ 1,530,749	\$ 57,240
2003 - \$13,490,703 - 2.00 - 5.25%					
Sewerage System Refunding Bonds, Series 2003	12,640,000	-	820,000	11,820,000	835,000
1996 - \$3,428,316 - 4.618%					
Sewer District Improvements	2,532,000	-	153,000	2,379,000	163,000
1996 - \$1,164,442 - 4.618%					
Water Improvements	<u>760,000</u>	<u>-</u>	<u>45,000</u>	<u>715,000</u>	<u>50,000</u>
TOTAL GENERAL OBLIGATION BONDS	<u>17,518,736</u>	<u>-</u>	<u>1,073,987</u>	<u>16,444,749</u>	<u>1,105,240</u>
OPWC LOAN - \$1,318,586 - 0%	<u>750,131</u>	<u>-</u>	<u>66,253</u>	<u>683,878</u>	<u>46,827</u>
OWDA LOANS					
1994 - \$551,650					
Waynesburg 4.52%	230,275	-	37,722	192,553	20,746
1995 - \$2,384,813					
Sewer Project #491 4.52%	1,679,974	-	127,965	1,552,009	66,178
1996 - \$2,924,222					
Sewer Project #475 4.52%	2,148,651	-	139,769	2,008,882	72,173
1997 - \$2,800,421					
Sewer Project #449 4.12%	2,161,439	-	122,539	2,038,900	63,169
1998 - \$5,461,604					
Sewer Project #493 3.50%	4,428,589	-	228,992	4,199,597	117,510
1998 - \$1,525,683					
Sewer Project #504 3.91%	1,236,735	-	64,811	1,171,924	33,359
2001 - \$4,691,450					
Nimishillen 5.27%	<u>4,169,694</u>	<u>-</u>	<u>121,646</u>	<u>4,048,048</u>	<u>63,237</u>
TOTAL OWDA LOANS	<u>16,055,357</u>	<u>-</u>	<u>843,444</u>	<u>15,211,913</u>	<u>436,372</u>
CAPITAL LEASES	3,046	-	3,046	-	-
COMPENSATED ABSENCES	<u>378,337</u>	<u>104,086</u>	<u>200,537</u>	<u>281,886</u>	<u>72,746</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 34,705,607</u>	<u>\$ 104,086</u>	<u>\$ 2,187,267</u>	<u>\$ 32,622,426</u>	<u>\$ 1,661,185</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. The SIB loan will be paid from monies in the motor vehicle gas tax fund. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system, with the exception of the OWDA loan related to the Nimishillen project, which will be paid from special assessments from property owners. Capital leases will be paid from the fund which utilizes the assets. Compensated absences reported in the "compensated absences payable" will be paid from the fund from which the employees' salaries are paid.

The County's voted legal debt margin was \$177,028,838 with an unvoted debt margin of \$71,411,535 at December 31, 2005.

The following is a summary of the County's future annual principal and interest requirements to retire general obligation, special assessment, SIB Loan, OWDA Loans, and OPWC Loans. The total future annual principal requirements of the SIB Loan is greater than the outstanding balance of the loan at year end due to interim interest becoming part of the principal balance prior to the commencement of repayment.

<i>Fiscal Year</i>	<i>Governmental Activities</i>			
	<i>Special Assessment Bonds</i>		<i>SIB Loan</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2006	\$ 387,070	\$ 267,118	\$ -	\$ -
2007	394,827	248,272	-	-
2008	407,811	228,883	421,173	109,311
2009	414,257	209,387	433,903	96,581
2010	323,298	189,004	447,017	83,466
2011-2015	1,720,779	716,753	2,446,108	206,310
2016-2020	1,138,640	332,902	-	-
2021-2025	762,538	79,937	-	-
<i>Totals</i>	<u>\$ 5,549,220</u>	<u>\$ 2,272,256</u>	<u>\$ 3,748,201</u>	<u>\$ 495,668</u>

<i>Fiscal Year</i>	<i>Business-Type Activities</i>				
	<i>General Obligation Bonds</i>		<i>OWDA Loans</i>		<i>OPWC Loans</i>
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>
2006	\$ 1,105,240	\$ 694,608	\$ 436,372	\$ 333,765	\$ 46,827
2007	1,132,485	663,450	901,269	639,012	66,252
2008	1,169,499	630,605	942,167	598,116	66,253
2009	1,198,055	594,408	985,086	555,197	66,252
2010	1,239,014	554,157	999,796	510,122	66,253
2011-2015	7,001,052	1,984,683	5,521,100	1,876,681	274,911
2016-2020	3,161,942	370,771	4,080,429	749,416	97,130
2021-2025	437,462	48,907	1,345,694	183,437	-
<i>Totals</i>	<u>\$ 16,444,749</u>	<u>\$ 5,541,589</u>	<u>\$ 15,211,913</u>	<u>\$ 5,445,746</u>	<u>\$ 683,878</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC). Under the terms of these agreements, the OWDA and OPWC will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan.

Industrial Development Revenue Bonds As of December 31, 2005, there were twenty-three series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$23.865 million. The aggregate principal amount payable for the fifteen series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$116.310 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

In December 1998, the County defeased \$5.38 million in General Obligation Bonds with various interest rates. The County used cash assets of \$5.73 million to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1990 Series bonds. As a result, the 1990 Series bonds are considered to be defeased and the liability for those bonds has been removed from the County's financial statements. As of December 31, 2005, \$2.795 million of bonds outstanding are considered to be defeased.

NOTE 17. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. The System is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in the System. In 2005, the County contributed \$3,491,484 to the System which represents 63 percent of total contributions. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

Stark Council of Governments (Council) The County participates in the Council which is a statutorily created political subdivision of the State for the purpose of providing a permanent forum for discussion and study of concerns of the county, cities, villages and townships for development of policies and programs for implementation by one or more of the local governing bodies. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$665,808 to the Council in 2005. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Stark County Regional Planning Commission (Commission) The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of the 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2005, the County contributed \$150,000, which represents five percent of the total budget. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 18. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2005, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no moneys were received from the County.

Community Improvement Corporation of Stark County (Corporation) The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2005, no moneys were received from the County.

Akron-Canton Regional Airport (Regional Airport) The Regional Airport is a jointly governed organization by the counties of Stark and Summit. An eight member board of trustees oversees the operation of the Regional Airport. Each county appoints four board members. The Board exercises total authority for the day-to-day operations of the Regional Airport. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Airport's liabilities. Complete financial statements may be obtained from the Akron-Canton Regional Airport, North Canton, Ohio.

Stark County Family Council (Council) The Council is a jointly governed organization by various inter-county and inter-state entities. A thirty-three member board of trustees and an administrative agent oversees the operation of the Council. Each member has various representation based on State statute. The County has one member currently sitting on the Board. The Board exercises total control over the operation of the Council including budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Council's liabilities. Complete financial statements may be obtained from the Stark County Family Council, Canton, Ohio.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Stark County Tax Incentive Review Council (Council) The Council is a jointly governed organization created by State statute for review of and advising on tax incentives considered within the County. It is controlled by a twenty-four member regional council. Of the twenty-four council members, three are appointed by the County Commissioners and one is appointed by the County Auditor. The Council employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. There is no cost associated with being a member of this Council.

Northeast Ohio Trade and Economic Consortium (Consortium) The Consortium is a jointly governed organization by the Counties of Stark, Columbiana, Mahoning, Portage, Summit, and Trumbull. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Consortium's liabilities. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Kent, Ohio.

Northeast Ohio Four County Regional Planning and Development Organization (Organization) The Organization is a jointly governed organization by the Counties of Stark, Portage, Wayne and Summit, and the cities of Canton, Akron, Wooster and Kent. A thirty-six member general policy board oversees the operation of the Organization. Each member appoints board representatives based on population. The County has twelve representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Organization's liabilities. Complete financial statements may be obtained from the Northeast Ohio Four County Regional Planning and Development Organization, Akron, Ohio.

Stark Area Regional Transit Authority (Authority) The Authority is a jointly governed organization between the County and the cities of Canton, Massillon, and Alliance. A nine member board of trustees oversees the operation of the Authority. Of the nine members, the County appoints three. Each member's control over the operation of the Authority is limited to its representation on the Board. The Board exercises total authority for the day-to-day operations of the Authority. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Authority's liabilities. Complete financial statements may be obtained from the Stark Area Regional Transit Authority, 1600 Gateway Boulevard, SE, Canton, Ohio.

Northeast Ohio Network (Network) The Network is a jointly governed organization between the Counties of Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage and Trumbull. A ten member regional council oversees the operation of the Network. Of the ten members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council. The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Stark Regional Community Corrections Center (S.R.C.C.C.) S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of ten common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and five from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

Heartland East Administrative Services Center (Heartland) Heartland is a five-county consortium of Mental Health and Recovery Boards brought together to provide shared services for the purpose of managing MACSIS, the multi-agency community services information system. The county board members include: Stark County Community Mental Health Board, Ashtabula County Alcohol/Drug Addiction & Mental Health Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County, Mental Health and Recovery Board of Wayne and Holmes Counties and Alcohol & Drug Addiction Service Board of Stark County.

NOTE 19. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2005.

Stark County Park District (Park District) The County appoints the governing Board of the Park District; however, the County's accountability does not extend beyond making appointments. The Park District did not receive any funding from the County during 2005.

NOTE 20. RELATED PARTY TRANSACTIONS

During 2005, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of its programs to The Workshops, Incorporated. The Workshops, Incorporated, a discretely presented component unit of the County, reported \$718 for such contributions. The Workshops, Incorporated recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshops. Additional in-kind contributions provided directly to the Workshops' clients by the County amounted to \$1,461,124.

NOTE 21. CONTINGENT LIABILITIES

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, the outcome of several of these claims and lawsuits is unable to be determined. County management believes that these claims and lawsuits will not have a material effect on the County's financial statements.

NOTE 22. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL AND J.T. NIST NURSING HOME

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately .00 percent and .01 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2005. The Hospital's total assets comprised approximately .02 percent of total Enterprise Fund Assets at December 31, 2005. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

In August 2000, the County sold the J.T. Nist Nursing Home which was accounted for as an enterprise operation of the County. The facility was sold to a private corporation which will continue to operate the facility as a nursing home. The remaining monies in the fund will be used to pay outstanding liabilities, mainly estimated Medicare settlement adjustments, which the County may owe related to the nursing home operations. The Home's operating revenues and expenses represent approximately .00 percent and .00 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2004. The Home's total assets comprised approximately .05 percent of total Enterprise Fund Assets at December 31, 2005.

NOTE 23. THE WORKSHOPS, INCORPORATED

A. Nature of Operations

The Workshops, Incorporated (Workshops), Stark County, Ohio, is a legally separate non-profit social service organization which was incorporated in 1968 served by a self appointing Board of Trustees. The Workshops uses employment and vocational training opportunities to help maximize the independence of individuals with disabilities. It is a component unit of Stark County, as defined in Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39.

B. Basis of Accounting

The financial statements of the Workshops have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

C. Basis of Presentation

The Workshops reports information regarding its financial position and activities according to classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. The Workshops had no permanently restricted net assets at December 31, 2005.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

D. Cash Equivalents and Investments

Cash equivalents consist of money market instruments and certificates of deposit with original maturities of three months or less. Certificates of deposit with original maturities in excess of three months are classified as investments. Cash equivalents and investments are carried at cost which approximates fair value.

E. Concentration of Credit Risk

At December 31, 2005, the Workshops had cash equivalents as confirmed by banks in excess of Federally insured limits by approximately \$313,900.

Accounts receivable and sales are recognized and recorded at the time products are shipped to customers, most of whom are located in the Stark County area. The Workshops routinely assesses the financial strength of its customers. As a consequence, concentrations of credit risk are limited.

F. Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value with gains or losses included in the statement of activities. Interest and dividend income and net realized and unrealized gains and losses on fair value of investments are each reported in the period earned as increases or decreases in unrestricted net assets unless specifically restricted by the donor.

G. Property and Equipment

Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over the estimated useful lives of the assets ranging from 5 to 20 years.

H. Contributions

All contributions are considered available for unrestricted use, unless specifically restricted by the donor.

I. Risk Management

The Workshops is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Workshops carries commercial insurance to cover all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

J. Transactions With Related Party

The Stark County Board of Mental Retardation and Developmental Disabilities (MRDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by MRDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by MRDD. These in-kind contributions have been computed by MRDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$1,461,124 for 2005.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Certain expenses of the Workshops, including salaries and fringe benefits of its Director are paid for by MRDD. The Workshops incurred expenses to MRDD amounting to \$92,231 during 2005.

An agreement between the Workshops and MRDD specifies the Workshops will pay 15% of the change in net assets to either MRDD or Citizens Who Care for MRDD. The determination of which organization to be paid is at the discretion of the Workshops. For 2005, the Workshops determined this money will be paid to MRDD. At December 31, 2005, the Workshops owed MRDD \$2,033.

The unaudited insured value of MRDD property used by the Workshops was \$17,534,000 at December 31, 2005.

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2005:

<i>Cash and cash equivalents</i>	\$	17,885
<i>U..S. Government agencies</i>		172,328
<i>U..S. Government obligations</i>		74,655
<i>Equity Mutual funds</i>		401,583
<i>Corporate bonds</i>		97,022
	\$	<u>763,473</u>

NOTE 24. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

A. Organization

The Stark County Transportation Improvement District (District) was created pursuant to Sections 5540.02, 5540.151 and 4504.21 of the Ohio Revised Code for the purpose of road and highway improvements in conjunction with the Ohio Department of Transportation. As a political subdivision it is distinct from, and is not an agency fund of, the State of Ohio or any other local government unit. The District is not subject to Federal or State income taxes. The District is a developmental stage enterprise activity.

The District is managed by a five member Board of Trustees.

B. Operations

The District has not obtained a dedicated local funding source. In 2005, the District received local operating subsidies from Stark County (County). Management plans to continue requesting annual subsidies from the County until such time as a dedicated local funding source is obtained.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

C. Reporting Entity

For financial reporting purposes, all departments and operations for which the District is financially accountable are included in the reporting entity. Financial accountability was evaluated based on consideration of financial interdependency, appointment of voting majority, and imposition of will. No governmental units other than the District itself are included in the reporting entity as none are deemed component units based upon the consideration above.

The District is considered a component unit of the County due to the fact that the members of the District's board are appointed by the Stark County Board of Commissioners, and the District is economically dependent on the County for operating subsidies.

D. Basis of Accounting

The District follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the District has elected to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The District will continue applying all applicable pronouncements issued by the GASB.

E. Cash and Cash Equivalents

The District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

F. Deposits and Investments

The investment and deposit of District moneys are governed by the provisions of the Ohio Revised Code. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the District to invest its moneys in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment pool (STAR Ohio), and obligations of the United States government and certain agencies thereof. The District may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105 percent of the total value of public moneys on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and must mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2 percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the District's name.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

The District is prohibited from investing in any financial instrument, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instruments, contracts, or obligation itself (commonly known as a “derivative”). The District is also prohibited from investing in reverse repurchase agreements.

Investments The District had investments with a fair value of \$373,424 in STAR Ohio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

Interest Rate Risk - The Ohio Revised Code limit the purchase of securities to those with a maturity of no more than five years from the data of purchase unless matched to a specific obligation or debt of the County.

Credit Risk - The ORC limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. Standard & Poor’s has assigned STAR Ohio as an AAAm money market rating.

Concentration of Credit Risk - The District places no limit on the amount the District may invest in any one issuer. 100 percent of the District’s investments are in STAR Ohio.

NOTE 25. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

The Stark County Port Authority (the Port Authority) is a body politic and corporate established to promote, develop and advance the general welfare, commerce, and economic development of Stark County and its citizens, and to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority is directed by a five-member Board appointed by the Stark County Commissioners.

The Port Authority is a component unit of Stark County due to the members of the Port Authority’s Board being appointed by the Stark County Board of Commissioners and being economically dependent on the County for operating subsidies.

The Port Authority’s management believes these financial statements present all activities for which the Port Authority is financially accountable. The Port Authority was formed in June 1995 and became independent from Stark County as their fiscal agent in May 1998.

B. Basis of Accounting

The Port Authority follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, “Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting,” the Port Authority has elected to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The Authority will continue applying all applicable pronouncements issued by the GASB.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

C. Fund Accounting

The Port Authority maintains a general operating fund which is used to account for all financial resources of the Port Authority. This fund is used to account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges.

D. Budgetary Process

Budget The Ohio Revised Code, Section 4582.13, requires that each fund be budgeted annually. This budget includes estimated receipts and appropriations.

Appropriations According to the bylaws of the Port Authority, the Board shall adopt an appropriation resolution.

Encumbrances The Port Authority reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and are not reappropriated.

E. Property, Plant and Equipment

Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over an estimated useful life of 20 years.

F. Deposits and Investments

The investment and deposit of Port Authority moneys are governed by the provisions of the Ohio Revised Code. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the Port Authority to invest its moneys in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment pool (STAR Ohio), and obligations of the United States government and certain agencies thereof. The Port Authority may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105 percent of the total value of public moneys on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and must mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2 percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the Port Authority's name.

The Port Authority is prohibited from investing in any financial instrument, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instruments, contracts, or obligation itself (commonly known as a "derivative"). The Port Authority is also prohibited from investing in reverse repurchase agreements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2005*

Deposits Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Of the bank balances, totaling \$364,167, \$264,167 was exposed to custodial credit risk. These balances were collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds. All Port Authority demand deposits were either insured or collateralized, in accordance with state law.

G. Risk Management

The Port Authority has obtained commercial crime and public officials' liability insurance from the Ohio Farmers Insurance Company.

H. Related Party Transactions

During 1998, the Port Authority applied for and received loans through the Stark County Community Improvement Corporation (CIC). The Stark Development Board (SDB) does the billing of these loans for the CIC and charges a service fee for this service to the entities receiving the loan. The Port Authority contracts with the SDB to maintain the Port Authority's records. In 2005, the Port Authority paid the SDB \$250 for servicing the loans.

I. Capital Assets

As of December 31, 2005, the Port Authority owns land valued at \$157,000. Also, the Port Authority has construction in progress of \$2,441,494, which is the construction of a building to be leased to Superior Dairy.

J. Debt

At December 31, 2005, debt outstanding totaled \$2,447,811. \$50,000 consists of a loan with the CIC with a 0% rate of interest. The Port Authority obtained the CIC loan for operating purposes. The remaining payment on the loan is being deferred until the Port Authority sells the land they own. The remaining 2,397,811 is a loan from the Ohio Water Development Authority used for the construction of a building.

K. Contingent Liabilities

The Port Authority is a defendant in a lawsuit. Although the outcome of this suit is not presently determinable, management believes that the resolution of this matter will not materially adversely affect the Port Authority's financial condition.

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STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2005*

Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes.

Victim Assistance - To account for the grant received through the Attorney General's office that is expended to assist individuals who are the victims of crime.

Youth Services - To account for grant monies received from the State Department of Youth Services used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Alcohol and Drug Board - To account for Federal and State grants used to provide alcohol dependency and drug addiction services by the Alcohol and Drug Addiction Services Board of Stark County.

Pass Through Grants - To account for revenue from various state and federal agencies to be disbursed to various County agencies.

Justice System Sales Tax - To account for the County-wide sales and use tax used for improvements to the criminal justice system.

Real Estate Tax Prepayment - To account for prepayments used toward the payment of real property taxes when due and account for interest earnings on prepayments used to pay expenses incurred in establishing and administering the prepayment system.

HOME Program - To account for funds received from the U.S. Department of Housing and Urban Development used to provide housing rehabilitation service for the elderly and low-income residents.

911 System - To account for tax revenue used in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

Certificate of Title Administration - To account for funds retained by the Clerk of Courts from costs incurred in processing titles under Chapters 1548 and 4505, Revised Code.

Child Assault Prosecution - To account for revenue received from the Children's Services levy fund to be used for the child sexual assault program.

Community Development - To account for revenue received from the Federal government to be expended for administrative costs of the community development block grant program.

Coroner Laboratory - To account for revenue received from the performance of autopsies for other counties to be used for the improvement of the County morgue.

Computer Technology - To account for monies received from County Recorder and Court fees to be used to computerize the Recorder's office and the Courts.

Delinquent Tax Assessment and Collection - To account for five percent of all collected delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments used for the purpose of collecting delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments.

Dog and Kennel - To account for the dog warden's operations, financed by sales of dog tags and kennel permits and by fine collections.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2005*

Immobilization and Impoundment - To account for immobilization fees and charges collected to be used to help defray the costs of the immobilization and impoundment of the vehicle.

In-Home Detention - To account for grant proceeds to be used for a pilot in-home detention program.

Motor Vehicle and Gas Tax - To account for revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

Jail Commissary – To account for revenues received and expenditures made related to the daily operations of the commissary in the County jail.

Probate Court Conduct Business - To account for court costs expended on specific supplies as stated within the Revised Code.

Real Estate Assessment - To account for State-mandated County-wide real estate reappraisals that are funded by charges to political subdivisions located within the County.

Other Public Safety - These funds' monies, comprised of Federal, State and local monies as well as miscellaneous sources, are used for various public safety purposes. These funds are as follows:

Sheriff's Litter Patrol, Adult Probation, Bureau of Justice Assistance Block Grant, Day Reporting, Disaster Services-HAZMAT, House Arrest, Prosecutor's Career Drug Unit, Enforcement and Education, Violence Prevention, Indigent Drivers, Community Prosecution Program, Addiction Rehabilitation, Emergency Preparedness Grants, Juvenile Justice, State Probation Supervision Fees.

Other - Smaller Special Revenue Funds operated by the County and subsidized in part by Federal, State and local monies as well as miscellaneous sources. These funds are as follows:

Recycle Ohio Litter Grant, Children's' Trust State Grant, Computer Justice Information System, Drug Court Planning Grant, Indigent Guardianship, Common Pleas Mediation, Probate Court Security Grant, Belden School Grant, Geographic Information Systems, Board of Elections.

Nonmajor Debt Service Funds

The debt service funds are used to account for the accumulation of financial resources for and the payment of, principal and interest on general long-term debt and related costs.

Special Assessment Bond Retirement - To account for the collection of special assessments from property owners for the retirement of principal, interest, and related costs on special assessment debt.

General Obligation Bond Retirement - To account for the retirement of principal, interest, and related costs of general obligation debt through transfers from the General Fund.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2005*

Nonmajor Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

Jail Capital Improvements - To account for note proceeds and other revenue for new construction and renovation to the County jail.

Mental Retardation and Developmental Disabilities Capital - To account for transfers from the MRDD Operating fund for all capital-related expenditures.

Courthouse Restoration - To account for note proceeds and grants for the restoration of the County Courthouse.

Ditch Maintenance - To account for the collection of special assessments to be expended for ditches and retention basins within the County.

Engineer's Construction - To account for Ohio Public Works Commission Issue II grants to be expended for infrastructure.

Permanent Improvement – To account for monies to be used on general County permanent improvements.

Survey Monument – To account for monies to be used to create and maintain permanent monuments to be used as part the Stark County Geodetic Reference System.

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 12,581,532	\$ 337,172	\$ 4,355,574	\$ 17,274,278
Cash and Cash Equivalents with Fiscal & Escrow Agents	571,481	-	534,830	1,106,311
Property Taxes Receivable	618,096	-	-	618,096
Accounts Receivable	268,487	-	-	268,487
Special Assessments Receivable	-	7,873,323	-	7,873,323
Interfund Receivable	14,993	-	-	14,993
Intergovernmental Receivable	11,142,450	-	1,894,945	13,037,395
Materials and Supplies Inventory	932,702	-	-	932,702
Loans Receivable	1,996,068	-	-	1,996,068
Prepaid Items	64,359	-	7,884	72,243
Total Assets	<u>\$ 28,190,168</u>	<u>\$ 8,210,495</u>	<u>\$ 6,793,233</u>	<u>\$ 43,193,896</u>
Liabilities				
Accounts Payable	\$ 652,386	\$ -	\$ -	\$ 652,386
Accrued Wages	479,631	-	-	479,631
Contracts Payable	1,637,742	-	1,517,142	3,154,884
Due to Other Funds	23,122	-	-	23,122
Intergovernmental Payable	525,815	-	-	525,815
Retainage Payable	571,481	-	534,830	1,106,311
Interfund Payable	14,993	-	-	14,993
Deferred Revenue	8,647,294	7,873,323	209,185	16,729,802
Total Liabilities	<u>12,552,464</u>	<u>7,873,323</u>	<u>2,261,157</u>	<u>22,686,944</u>
Fund Balances				
Reserved for Encumbrances	5,564,470	-	3,292,627	8,857,097
Reserved for Debt Service	-	337,172	-	337,172
Reserved for Loan Guarantee	1,996,068	-	-	1,996,068
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	8,077,166	-	-	8,077,166
Capital Projects Funds	-	-	1,239,449	1,239,449
Total Fund Balances	<u>15,637,704</u>	<u>337,172</u>	<u>4,532,076</u>	<u>20,506,952</u>
Total Liabilities and Fund Balances	<u>\$ 28,190,168</u>	<u>\$ 8,210,495</u>	<u>\$ 6,793,233</u>	<u>\$ 43,193,896</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2005

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
Assets						
Cash and Cash Equivalents	\$ 46,649	\$ 726,729	\$ 1,469,895	\$ 162,586	\$ 582,501	\$ 28,237
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	5,493	-	-
Interfund Receivable	-	-	-	-	-	-
Intergovernmental Receivable	106,826	-	2,463,590	-	-	-
Materials and Supplies Inventory	-	240	1,771	-	-	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	25	5,046	-	-	-
Total Assets	<u>153,475</u>	<u>726,994</u>	<u>3,940,302</u>	<u>168,079</u>	<u>582,501</u>	<u>28,237</u>
Liabilities						
Accounts Payable	\$ -	\$ 10,519	\$ 88,062	\$ -	\$ -	\$ -
Accrued Wages	-	17,878	13,187	-	-	856
Contracts Payable	-	-	-	-	171,441	-
Due to Other Funds	-	-	-	-	-	-
Intergovernmental Payable	545	12,761	25,194	161,115	-	262
Retainage Payable	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	94,957	-	1,276,529	-	-	-
Total Liabilities	<u>95,502</u>	<u>41,158</u>	<u>1,402,972</u>	<u>161,115</u>	<u>171,441</u>	<u>1,118</u>
Fund Balances						
Reserved for Encumbrances	-	97,111	452,684	-	675,847	45
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	57,973	588,725	2,084,646	6,964	(264,787)	27,074
Total Fund Balances (Deficits)	<u>57,973</u>	<u>685,836</u>	<u>2,537,330</u>	<u>6,964</u>	<u>411,060</u>	<u>27,119</u>
Total Liabilities and Fund Balances	<u>\$ 153,475</u>	<u>\$ 726,994</u>	<u>\$ 3,940,302</u>	<u>\$ 168,079</u>	<u>\$ 582,501</u>	<u>\$ 28,237</u>

<u>HOME Program</u>	<u>911 System</u>	<u>Certificate of Title Administration</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ 110,829	\$ 727,434	\$ 779,992	\$ 87,840	\$ 349,076	\$ 24,366	\$ 2,001,121	\$ 985,237
-	-	-	-	-	-	-	-
-	618,096	-	-	-	-	-	-
-	-	92,224	-	-	9,575	136,821	-
-	-	-	-	-	-	14,993	-
-	32,782	-	-	-	-	-	-
-	282	4,075	-	-	-	-	-
-	-	-	-	1,996,068	-	-	-
-	<u>6,613</u>	<u>180</u>	<u>-</u>	<u>12,207</u>	<u>306</u>	<u>2,291</u>	<u>8,191</u>
<u>110,829</u>	<u>1,385,207</u>	<u>876,471</u>	<u>87,840</u>	<u>2,357,351</u>	<u>34,247</u>	<u>2,155,226</u>	<u>993,428</u>
\$ 100,740	\$ 2,609	\$ 5,353	\$ -	\$ 126,473	\$ 6,161	\$ 22,120	\$ 20,617
-	16,616	34,972	7,569	-	-	19,510	12,575
-	2,059	-	-	-	-	22,468	-
-	16,710	-	-	-	-	2,242	-
10,209	4,833	10,720	2,289	65,051	-	6,155	3,781
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>673,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>110,949</u>	<u>716,152</u>	<u>51,045</u>	<u>9,858</u>	<u>191,524</u>	<u>6,161</u>	<u>72,495</u>	<u>36,973</u>
1,142,992	334,360	1,354	3,378	758,770	7,863	152,238	14,373
-	-	-	-	1,996,068	-	-	-
<u>(1,143,112)</u>	<u>334,695</u>	<u>824,072</u>	<u>74,604</u>	<u>(589,011)</u>	<u>20,223</u>	<u>1,930,493</u>	<u>942,082</u>
<u>(120)</u>	<u>669,055</u>	<u>825,426</u>	<u>77,982</u>	<u>2,165,827</u>	<u>28,086</u>	<u>2,082,731</u>	<u>956,455</u>
<u>\$ 110,829</u>	<u>\$ 1,385,207</u>	<u>\$ 876,471</u>	<u>\$ 87,840</u>	<u>\$ 2,357,351</u>	<u>\$ 34,247</u>	<u>\$ 2,155,226</u>	<u>\$ 993,428</u>

(continued)

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2005

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets						
Cash and Cash Equivalents	\$ 219,251	\$ 27,326	\$ 428	\$ 1,772,642	\$ 46,138	\$ 6,645
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	571,481	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	8,171	3,449	-
Interfund Receivable	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	5,884,911	-	-
Materials and Supplies Inventory	5,104	-	-	874,109	10,167	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	-	-	23,724	-	-
Total Assets	<u>224,355</u>	<u>\$ 27,326</u>	<u>\$ 428</u>	<u>\$ 9,135,038</u>	<u>\$ 59,754</u>	<u>\$ 6,645</u>
Liabilities						
Accounts Payable	\$ 2,961	\$ 10,040	\$ -	\$ 236,605	\$ 8,700	\$ 38
Accrued Wages	14,963	-	-	241,889	-	-
Contracts Payable	-	-	-	1,441,774	-	-
Due to Other Funds	2,235	-	-	-	-	-
Intergovernmental Payable	7,854	-	-	74,686	-	-
Retainage Payable	-	-	-	571,481	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	4,113,439	-	-
Total Liabilities	<u>28,013</u>	<u>10,040</u>	<u>-</u>	<u>6,679,874</u>	<u>8,700</u>	<u>38</u>
Fund Balances						
Reserved for Encumbrances	55,245	175	-	1,571,419	11,640	464
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	<u>141,097</u>	<u>17,111</u>	<u>428</u>	<u>883,745</u>	<u>39,414</u>	<u>6,143</u>
Total Fund Balances (Deficits)	<u>196,342</u>	<u>17,286</u>	<u>428</u>	<u>2,455,164</u>	<u>51,054</u>	<u>6,607</u>
Total Liabilities and Fund Balances	<u>\$ 224,355</u>	<u>\$ 27,326</u>	<u>\$ 428</u>	<u>\$ 9,135,038</u>	<u>\$ 59,754</u>	<u>\$ 6,645</u>

Real Estate Assessment	Other Public Safety	Other	Total
\$ 1,057,365	\$ 1,139,858	\$ 229,387	\$ 12,581,532
-	-	-	571,481
-	-	-	618,096
-	6,219	6,535	268,487
-	-	-	14,993
-	2,631,621	22,720	11,142,450
4,351	32,603	-	932,702
-	-	-	1,996,068
<u>5,776</u>	<u>-</u>	<u>-</u>	<u>64,359</u>
<u>\$ 1,067,492</u>	<u>\$ 3,810,301</u>	<u>\$ 258,642</u>	<u>\$ 28,190,168</u>

\$ 2,172	\$ 8,608	\$ 608	\$ 652,386
68,597	29,658	1,361	479,631
-	-	-	1,637,742
-	1,935	-	23,122
58,034	17,158	65,168	525,815
-	-	-	571,481
-	13,791	1,202	14,993
-	2,478,208	10,836	8,647,294
<u>128,803</u>	<u>2,549,358</u>	<u>79,175</u>	<u>12,552,464</u>

59,953	199,593	24,966	5,564,470
-	-	-	1,996,068

<u>878,736</u>	<u>1,061,350</u>	<u>154,501</u>	<u>8,077,166</u>
<u>938,689</u>	<u>1,260,943</u>	<u>179,467</u>	<u>15,637,704</u>
<u>\$ 1,067,492</u>	<u>\$ 3,810,301</u>	<u>\$ 258,642</u>	<u>\$ 28,190,168</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2005

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<i>Assets</i>			
Cash and Cash Equivalents	\$ 136,232	\$ 200,940	\$ 337,172
Special Assessments Receivable	<u>7,873,323</u>	<u>-</u>	<u>7,873,323</u>
<i>Total Assets</i>	<u>\$ 8,009,555</u>	<u>\$ 200,940</u>	<u>\$ 8,210,495</u>
<i>Liabilities</i>			
Deferred Revenue	<u>\$ 7,873,323</u>	<u>\$ -</u>	<u>\$ 7,873,323</u>
<i>Fund Balances</i>			
Reserved for Debt Service	<u>136,232</u>	<u>200,940</u>	<u>337,172</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 8,009,555</u>	<u>\$ 200,940</u>	<u>\$ 8,210,495</u>

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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2005

	Mental Retardation and Developmental					
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Assets						
Cash and Cash Equivalents	\$ 6,775	\$ 117,468	\$ 35,375	\$ 5,413	\$ -	\$ 4,190,512
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	-	-	534,830
Intergovernmental Receivable	1,264,050	-	-	-	629,186	1,709
Prepaid Items	-	-	-	-	-	7,884
Total Assets	<u>\$ 1,270,825</u>	<u>\$ 117,468</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 629,186</u>	<u>\$ 4,734,935</u>
Liabilities						
Contracts Payable	\$ -	\$ -	\$ -	\$ -	\$ 726,415	\$ 790,727
Retainage Payable	-	-	-	-	-	534,830
Deferred Revenue	-	-	-	-	207,476	1,709
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>933,891</u>	<u>1,327,266</u>
Fund Balances						
Reserved for Encumbrances	-	-	-	-	-	3,292,627
Unreserved:						
Undesignated, Reported in:						
Capital Projects Funds	<u>1,270,825</u>	<u>117,468</u>	<u>35,375</u>	<u>5,413</u>	<u>(304,705)</u>	<u>115,042</u>
Total Fund Balances (Deficits)	<u>1,270,825</u>	<u>117,468</u>	<u>35,375</u>	<u>5,413</u>	<u>(304,705)</u>	<u>3,407,669</u>
Total Liabilities and Fund Balances	<u>\$ 1,270,825</u>	<u>\$ 117,468</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 629,186</u>	<u>\$ 4,734,935</u>

<u>Survey Monument</u>	<u>Total</u>
\$ 31	\$ 4,355,574
-	534,830
-	1,894,945
<u>-</u>	<u>7,884</u>
<u>\$ 31</u>	<u>\$ 6,793,233</u>
\$ -	\$ 1,517,142
-	534,830
<u>-</u>	<u>209,185</u>
<u>-</u>	<u>2,261,157</u>
-	3,292,627
<u>31</u>	<u>1,239,449</u>
<u>31</u>	<u>4,532,076</u>
<u>\$ 31</u>	<u>\$ 6,793,233</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 587,112	\$ -	\$ -	\$ 587,112
Permissive Sales Tax	1,277,657	-	-	1,277,657
Charges for Services	8,666,945	-	-	8,666,945
Licenses and Permits	21,847	-	-	21,847
Fines and Forfeitures	195,647	-	-	195,647
Intergovernmental	36,527,846	-	10,188,170	46,716,016
Special Assessments	5,150	701,391	-	706,541
Interest	72,624	-	-	72,624
Other	<u>889,624</u>	<u>-</u>	<u>731,212</u>	<u>1,620,836</u>
Total Revenues	<u>48,244,452</u>	<u>701,391</u>	<u>10,919,382</u>	<u>59,865,225</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	\$ 8,581,471	\$ -	\$ -	\$ 8,581,471
Judicial	3,725,455	-	-	3,725,455
Public Safety	7,170,249	-	-	7,170,249
Public Works	22,219,329	-	-	22,219,329
Health	7,087,717	-	-	7,087,717
Human Services	491,865	-	-	491,865
Capital Outlay	-	-	16,623,836	16,623,836
Intergovernmental	3,945,688	-	-	3,945,688
Debt Service:				
Principal Retirement	120,107	410,326	-	530,433
Interest and Fiscal Charges	<u>7,409</u>	<u>309,502</u>	<u>-</u>	<u>316,911</u>
Total Expenditures	<u>53,349,290</u>	<u>719,828</u>	<u>16,623,836</u>	<u>70,692,954</u>
Deficiency of Revenues Under Expenditures	<u>(5,104,838)</u>	<u>(18,437)</u>	<u>(5,704,454)</u>	<u>(10,827,729)</u>
Other Financing Sources				
Transfers In	38,284	-	100,000	138,284
Inception of Capital Lease	11,515	-	-	11,515
Issuance of Loans	<u>3,638,234</u>	<u>-</u>	<u>-</u>	<u>3,638,234</u>
Total Other Financing Sources	<u>3,688,033</u>	<u>-</u>	<u>100,000</u>	<u>3,788,033</u>
Net Change in Fund Balances	(1,416,805)	(18,437)	(5,604,454)	(7,039,696)
Fund Balances Beginning of Year	<u>17,054,509</u>	<u>355,609</u>	<u>10,136,530</u>	<u>27,546,648</u>
Fund Balances End of Year	<u>\$ 15,637,704</u>	<u>\$ 337,172</u>	<u>\$ 4,532,076</u>	<u>\$ 20,506,952</u>

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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2005

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
Revenues						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permissive Sales Tax	-	-	-	-	-	-
Charges for Services	-	-	-	90,386	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	182,674	592,580	7,677,284	3,856,838	-	-
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	55,785
Other	-	141	3,222	-	-	-
Total Revenues	<u>182,674</u>	<u>592,721</u>	<u>7,680,506</u>	<u>3,947,224</u>	<u>-</u>	<u>55,785</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,100
Judicial	-	-	-	-	1,245,314	-
Public Safety	545	822,806	-	-	-	-
Public Works	-	-	-	-	-	-
Health	-	-	6,478,505	-	-	-
Human Services	187,117	-	-	-	-	-
Intergovernmental	-	-	-	3,945,688	-	-
Principal Retirement	-	-	6,497	-	-	-
Interest and Fiscal Charges	-	-	223	-	-	-
Total Expenditures	<u>187,662</u>	<u>822,806</u>	<u>6,485,225</u>	<u>3,945,688</u>	<u>1,245,314</u>	<u>46,100</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,988)</u>	<u>(230,085)</u>	<u>1,195,281</u>	<u>1,536</u>	<u>(1,245,314)</u>	<u>9,685</u>
Other Financing Sources						
Transfers In	-	-	-	-	-	-
Inception of Capital Lease	-	-	-	-	-	-
Issuance of Loans	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,988)	(230,085)	1,195,281	1,536	(1,245,314)	9,685
Fund Balances Beginning of Year	<u>62,961</u>	<u>915,921</u>	<u>1,342,049</u>	<u>5,428</u>	<u>1,656,374</u>	<u>17,434</u>
Fund Balances (Deficits) End of Year	<u>\$ 57,973</u>	<u>\$ 685,836</u>	<u>\$ 2,537,330</u>	<u>\$ 6,964</u>	<u>\$ 411,060</u>	<u>\$ 27,119</u>

<u>HOME Program</u>	<u>911 System</u>	<u>Certificate of Title Administration</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ -	\$ 587,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	1,407,320	-	171	73,498	2,240,885	726,482
-	-	-	-	-	-	-	-
-	-	-	-	-	-	35,262	-
871,139	77,004	365	308,092	1,662,258	-	-	-
-	-	-	-	-	-	-	-
1,061	-	-	-	4,187	-	-	3,492
<u>79,701</u>	<u>21,048</u>	<u>-</u>	<u>55</u>	<u>-</u>	<u>-</u>	<u>116,978</u>	<u>341,318</u>
<u>951,901</u>	<u>685,164</u>	<u>1,407,685</u>	<u>308,147</u>	<u>1,666,616</u>	<u>73,498</u>	<u>2,393,125</u>	<u>1,071,292</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,577	\$ 1,122,312
-	-	1,213,032	-	-	-	1,110,154	-
-	636,719	-	-	-	45,115	-	-
1,077,156	-	-	-	1,527,778	-	-	-
-	-	-	-	-	-	-	-
-	-	-	304,748	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,118	10,994	5,954
-	-	-	-	-	80	255	320
<u>1,077,156</u>	<u>636,719</u>	<u>1,213,032</u>	<u>304,748</u>	<u>1,527,778</u>	<u>47,313</u>	<u>1,619,980</u>	<u>1,128,586</u>

<u>(125,255)</u>	<u>48,445</u>	<u>194,653</u>	<u>3,399</u>	<u>138,838</u>	<u>26,185</u>	<u>773,145</u>	<u>(57,294)</u>
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-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(125,255)	48,445	194,653	3,399	138,838	26,185	773,145	(57,294)
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<u>125,135</u>	<u>620,610</u>	<u>630,773</u>	<u>74,583</u>	<u>2,026,989</u>	<u>1,901</u>	<u>1,309,586</u>	<u>1,013,749</u>
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<u>\$ (120)</u>	<u>\$ 669,055</u>	<u>\$ 825,426</u>	<u>\$ 77,982</u>	<u>\$ 2,165,827</u>	<u>\$ 28,086</u>	<u>\$ 2,082,731</u>	<u>\$ 956,455</u>
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(continued)

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds (continued)

For the Year Ended December 31, 2005

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	1,277,657	-	-
Charges for Services	587,735	6,500	-	3,157	226,573	8,081
Licenses and Permits	-	-	-	4,885	-	-
Fines and Forfeitures	3,688	-	-	91,658	-	-
Intergovernmental	-	-	-	12,838,890	-	-
Special Assessments	-	-	-	5,150	-	-
Interest	-	-	-	7,006	-	-
Other	19,964	-	-	288,166	-	-
Total Revenues	<u>611,387</u>	<u>6,500</u>	<u>-</u>	<u>14,516,569</u>	<u>226,573</u>	<u>8,081</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-	-	-	-	-	13,226
Public Safety	-	44,640	-	69,256	282,555	-
Public Works	-	-	-	19,499,666	-	-
Health	609,212	-	-	-	-	-
Human Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Principal Retirement	-	-	-	94,544	-	-
Interest and Fiscal Charges	-	-	-	6,531	-	-
Total Expenditures	<u>609,212</u>	<u>44,640</u>	<u>-</u>	<u>19,669,997</u>	<u>282,555</u>	<u>13,226</u>
Excess of Revenues Over (Under) Expenditures	<u>2,175</u>	<u>(38,140)</u>	<u>-</u>	<u>(5,153,428)</u>	<u>(55,982)</u>	<u>(5,145)</u>
Other Financing Sources						
Transfers In	35,000	-	-	-	-	-
Inception of Capital Lease	-	-	-	-	-	-
Issuance of Loans	-	-	-	3,638,234	-	-
Total Other Financing Sources	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>3,638,234</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	37,175	(38,140)	-	(1,515,194)	(55,982)	(5,145)
Fund Balances Beginning of Year	<u>159,167</u>	<u>55,426</u>	<u>428</u>	<u>3,970,358</u>	<u>107,036</u>	<u>11,752</u>
Fund Balances End of Year	<u>\$ 196,342</u>	<u>\$ 17,286</u>	<u>\$ 428</u>	<u>\$ 2,455,164</u>	<u>\$ 51,054</u>	<u>\$ 6,607</u>

<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 587,112
-	-	-	1,277,657
3,038,703	151,894	105,560	8,666,945
-	16,962	-	21,847
200	64,839	-	195,647
-	4,564,199	3,896,523	36,527,846
-	-	-	5,150
-	1,093	-	72,624
<u>12,768</u>	<u>6,263</u>	<u>-</u>	<u>889,624</u>
<u>3,051,671</u>	<u>4,805,250</u>	<u>4,002,083</u>	<u>48,244,452</u>
\$ 3,112,424	\$ -	\$ 3,802,058	\$ 8,581,471
-	-	143,729	3,725,455
-	5,268,613	-	7,170,249
-	-	114,729	22,219,329
-	-	-	7,087,717
-	-	-	491,865
-	-	-	3,945,688
-	-	-	120,107
<u>-</u>	<u>-</u>	<u>-</u>	<u>7,409</u>
<u>3,112,424</u>	<u>5,268,613</u>	<u>4,060,516</u>	<u>53,349,290</u>
<u>(60,753)</u>	<u>(463,363)</u>	<u>(58,433)</u>	<u>(5,104,838)</u>
-	3,284	-	38,284
-	11,515	-	11,515
<u>-</u>	<u>-</u>	<u>-</u>	<u>3,638,234</u>
<u>-</u>	<u>14,799</u>	<u>-</u>	<u>3,688,033</u>
(60,753)	(448,564)	(58,433)	(1,416,805)
<u>999,442</u>	<u>1,709,507</u>	<u>237,900</u>	<u>17,054,509</u>
<u>\$ 938,689</u>	<u>\$ 1,260,943</u>	<u>\$ 179,467</u>	<u>\$ 15,637,704</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2005

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<i>Revenues</i>			
Special Assessments	\$ 701,391	\$ -	\$ 701,391
<i>Expenditures</i>			
Debt Service:			
Principal Retirement	\$ 410,326	\$ -	\$ 410,326
Interest and Fiscal Charges	309,502	-	309,502
<i>Total Expenditures</i>	719,828	-	719,828
<i>Deficiency of Revenues Under Expenditures</i>	(18,437)	-	(18,437)
<i>Fund Balances Beginning of Year</i>	154,669	200,940	355,609
<i>Fund Balances End of Year</i>	136,232	200,940	337,172

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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2005

	Jail Capital Improvements	Mental Retardation and Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues						
Intergovernmental	\$ 2,410,340	\$ -	\$ -	\$ -	\$ 7,777,830	\$ -
Other	-	-	-	-	-	714,700
Total Revenues	<u>2,410,340</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,777,830</u>	<u>714,700</u>
Expenditures						
Capital Outlay	\$ 1,146,290	\$ 23,900	\$ -	\$ -	\$ 8,367,254	\$ 7,064,982
Excess of Revenues Over (Under) Expenditures	<u>1,264,050</u>	<u>(23,900)</u>	<u>-</u>	<u>-</u>	<u>(589,424)</u>	<u>(6,350,282)</u>
Other Financing Sources						
Transfers - In	-	100,000	-	-	-	-
Net Change in Fund Balances	1,264,050	76,100	-	-	(589,424)	(6,350,282)
Fund Balances Beginning of Year	<u>6,775</u>	<u>41,368</u>	<u>35,375</u>	<u>5,413</u>	<u>284,719</u>	<u>9,757,951</u>
Fund Balances (Deficits) End of Year	<u>\$ 1,270,825</u>	<u>\$ 117,468</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ (304,705)</u>	<u>\$ 3,407,669</u>

<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ 10,188,170
<u>16,512</u>	<u>731,212</u>
<u>16,512</u>	<u>10,919,382</u>
<u>\$ 21,410</u>	<u>\$ 16,623,836</u>
<u>(4,898)</u>	<u>(5,704,454)</u>
<u>-</u>	<u>100,000</u>
(4,898)	(5,604,454)
<u>4,929</u>	<u>10,136,530</u>
<u>\$ 31</u>	<u>\$ 4,532,076</u>

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds
For the Year Ended December 31, 2005*

Nonmajor Enterprise Funds

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Water - To account for revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Molly - To account for the payment of liabilities still owed attributable to the discontinued operations of the Hospital.

Nist - To account for the payment of liabilities still owed attributable to the discontinued operations of the Home.

Sheriff's Webcheck – To account for the charges to other entities, and the associated costs, for performing criminal background checks on individuals.

STARK COUNTY, OHIO

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2005

	Enterprise Funds				
	Water	Molly	Nist	Sheriff's Webcheck	Total
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 804,878	\$ 10	\$ 70,527	\$ 696	\$ 876,111
Accounts Receivable	30,782	-	-	-	30,782
Prepaid Items	419	-	-	-	419
Total Current Assets	<u>836,079</u>	<u>10</u>	<u>70,527</u>	<u>696</u>	<u>907,312</u>
Noncurrent Assets					
Land and Construction in Progress	25,061	26,400	-	-	51,461
Depreciable Capital Assets, Net	<u>7,431,038</u>	<u>6,866</u>	<u>-</u>	<u>-</u>	<u>7,437,904</u>
Total Noncurrent Assets	<u>7,456,099</u>	<u>33,266</u>	<u>-</u>	<u>-</u>	<u>7,489,365</u>
Total Assets	<u>\$ 8,292,178</u>	<u>\$ 33,276</u>	<u>\$ 70,527</u>	<u>\$ 696</u>	<u>\$ 8,396,677</u>
Liabilities					
Current Liabilities					
Accounts Payable	\$ 19,916	\$ -	\$ -	\$ -	\$ 19,916
Contracts Payable	9,121	-	-	-	9,121
Accrued Wages	6,128	-	-	-	6,128
Compensated Absences Payable	2,975	-	-	-	2,975
Intergovernmental Payable	3,652	-	-	105	3,757
General Obligation Bonds Payable	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total Current Liabilities	<u>91,792</u>	<u>-</u>	<u>-</u>	<u>105</u>	<u>91,897</u>
Long-Term Liabilities					
General Obligation Bonds Payable (Net of Current Portion)	<u>665,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>665,000</u>
Total Liabilities	<u>756,792</u>	<u>-</u>	<u>-</u>	<u>105</u>	<u>756,897</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	6,741,099	33,266	-	-	6,774,365
Unrestricted	<u>794,287</u>	<u>10</u>	<u>70,527</u>	<u>591</u>	<u>865,415</u>
Total Net Assets	<u>\$ 7,535,386</u>	<u>\$ 33,276</u>	<u>\$ 70,527</u>	<u>\$ 591</u>	<u>\$ 7,639,780</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Nonmajor Enterprise Funds

For the Year Ended December 31, 2005

	Enterprise Funds				
	Water	Molly	Nist	Sheriff's Webcheck	Total
Operating Revenues					
Charges for Services	\$ 705,646	\$ -	\$ -	\$ -	\$ 705,646
Other	-	-	60	1,050	1,110
Total Operating Revenues	<u>705,646</u>	<u>-</u>	<u>60</u>	<u>1,050</u>	<u>706,756</u>
Operating Expenses					
Salaries	\$ 181,900	\$ -	\$ -	\$ -	\$ 181,900
Contractual Services	276,829	-	-	-	276,829
Materials and Supplies	27,910	-	-	354	28,264
Depreciation	180,958	2,067	-	-	183,025
Other	4,200	-	-	105	4,305
Capital Outlay	-	-	-	-	-
Total Operating Expenses	<u>671,797</u>	<u>2,067</u>	<u>-</u>	<u>459</u>	<u>674,323</u>
Operating Income (Loss)	33,849	(2,067)	60	591	32,433
Non-Operating Expenses					
Interest and Fiscal Charges	<u>(44,185)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,185)</u>
Income (Loss) before Capital Contributions	<u>(10,336)</u>	<u>(2,067)</u>	<u>60</u>	<u>591</u>	<u>(11,752)</u>
Capital Contributions	<u>342,078</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>342,078</u>
Change in Net Assets	331,742	(2,067)	60	591	330,326
Net Assets Beginning of Year	<u>7,203,644</u>	<u>35,343</u>	<u>70,467</u>	<u>-</u>	<u>7,309,454</u>
Net Assets End of Year	<u>\$ 7,535,386</u>	<u>\$ 33,276</u>	<u>\$ 70,527</u>	<u>\$ 591</u>	<u>\$ 7,639,780</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2005

	Water	Molly	Nist	Sheriff's Webcheck	Total
<i>Cash Flows from Operating Activities</i>					
Cash Received from Customers	\$ 715,323	\$ -	\$ 60	\$ 1,050	\$ 716,433
Cash Payments for Employee Services and Benefits	(179,935)	-	-	-	(179,935)
Cash Payments to Suppliers for Goods and Services	(323,053)	-	-	(354)	(323,407)
Cash Payments for Other Operating Expenses	(4,200)	-	-	-	(4,200)
<i>Net Cash Provided by Operating Activities</i>	<u>208,135</u>	<u>-</u>	<u>60</u>	<u>696</u>	<u>208,891</u>
<i>Cash Flows from Capital and Related Financing Activities</i>					
Acquisition of Capital Assets	(25,061)	-	-	-	(25,061)
Principal Paid on Capital Debt	(45,000)	-	-	-	(45,000)
Interest Paid on Capital Debt	(44,185)	-	-	-	(44,185)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(114,246)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(114,246)</u>
<i>Net Increase in Cash and Cash Equivalents</i>	93,889	-	60	696	94,645
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>710,989</u>	<u>10</u>	<u>70,467</u>	<u>-</u>	<u>781,466</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 804,878</u>	<u>\$ 10</u>	<u>\$ 70,527</u>	<u>\$ 696</u>	<u>\$ 876,111</u>
 <i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</i>					
<i>Operating Income (Loss)</i>	<u>\$ 33,849</u>	<u>\$ (2,067)</u>	<u>\$ 60</u>	<u>\$ 591</u>	<u>\$ 32,433</u>
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</i>					
Depreciation Expense	180,958	2,067	-	-	183,025
(Increase) Decrease in Assets					
Accounts Receivable	9,677	-	-	-	9,677
Prepays	1,173	-	-	-	1,173
Increase (Decrease) in Liabilities					
Accounts Payable	(30,123)	-	-	-	(30,123)
Contracts Payable	9,121	-	-	-	9,121
Accrued Wages and Benefits	2,016	-	-	-	2,016
Compensated Absences Payable	(93)	-	-	-	(93)
Intergovernmental Payable	1,557	-	-	105	1,662
<i>Total Adjustments</i>	<u>174,286</u>	<u>2,067</u>	<u>-</u>	<u>105</u>	<u>176,458</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 208,135</u>	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ 696</u>	<u>\$ 208,891</u>

STARK COUNTY, OHIO

*Fund Descriptions – Internal Service Funds
For the Year Ended December 31, 2005*

Internal Service Funds

Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Self Insurance - To account for a medical benefits and liability self-insurance program for the County. The primary source of revenue is monthly fees and General fund transfers, any balance on hand is held until used.

Workers' Compensation - To account for revenues used to provide workers' compensation benefits to employees.

STARK COUNTY, OHIO

Combining Statement of Net Assets

All Internal Service Funds

December 31, 2005

	Internal Service		
	Self Insurance	Workers' Compensation	Total
<i>Assets</i>			
Cash and Cash Equivalents	\$ 2,837,534	\$ 5,150,382	\$ 7,987,916
Accounts Receivable	-	9,136	9,136
Due from Other Funds	135,817	-	135,817
Intergovernmental Receivable	8,895	-	8,895
Prepaid Items	<u>2,984</u>	<u>-</u>	<u>2,984</u>
<i>Total Assets</i>	<u>\$ 2,985,230</u>	<u>\$ 5,159,518</u>	<u>\$ 8,144,748</u>
<i>Liabilities</i>			
Accounts Payable	\$ 983	\$ 9,125	\$ 10,108
Intergovernmental Payable	-	609,989	609,989
Claims Payable	<u>447,375</u>	<u>3,152,536</u>	<u>3,599,911</u>
<i>Total Liabilities</i>	<u>448,358</u>	<u>3,771,650</u>	<u>4,220,008</u>
<i>Net Assets</i>			
Unrestricted	<u>2,536,872</u>	<u>1,387,868</u>	<u>3,924,740</u>
<i>Total Net Assets</i>	<u>\$ 2,536,872</u>	<u>\$ 1,387,868</u>	<u>\$ 3,924,740</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

All Internal Service Funds

For the Year Ended December 31, 2005

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 9,622,649	\$ 404,590	\$ 10,027,239
Other	<u>-</u>	<u>29,965</u>	<u>29,965</u>
Total Operating Revenues	<u>9,622,649</u>	<u>434,555</u>	<u>10,057,204</u>
Operating Expenses			
Salaries	\$ 57,657	\$ 64,309	\$ 121,966
Contractual Services	35,315	27,462	62,777
Materials and Supplies	1,943	9,139	11,082
Claims and Judgments	8,949,848	1,745,435	10,695,283
Other	<u>65,806</u>	<u>-</u>	<u>65,806</u>
Total Operating Expenses	<u>9,110,569</u>	<u>1,846,345</u>	<u>10,956,914</u>
Operating Income (Loss)	<u>512,080</u>	<u>(1,411,790)</u>	<u>(899,710)</u>
Transfers In	<u>177,500</u>	<u>-</u>	<u>177,500</u>
Change in Net Assets	689,580	(1,411,790)	(722,210)
Net Assets Beginning of Year	<u>1,847,292</u>	<u>2,799,658</u>	<u>4,646,950</u>
Net Assets End of Year	<u>\$ 2,536,872</u>	<u>\$ 1,387,868</u>	<u>\$ 3,924,740</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2005

	Self Insurance	Workers' Compensation	Total
<i>Cash Flows from Operating Activities</i>			
Cash Received from Interfund Services Provided	\$ 9,642,162	\$ 404,590	\$ 10,046,752
Cash Received from Other Operating Revenues	-	20,829	20,829
Cash Payments for Employee Services and Benefits	(57,657)	(64,309)	(121,966)
Cash Payments to Suppliers for Goods and Services	(35,498)	(27,541)	(63,039)
Cash Payments for Claims	(9,543,019)	(972,284)	(10,515,303)
Cash Payments for Other Operating Expenses	<u>(65,806)</u>	<u>-</u>	<u>(65,806)</u>
<i>Net Cash Used for Operating Activities</i>	<u>(59,818)</u>	<u>(638,715)</u>	<u>(698,533)</u>
<i>Cash Flows from Noncapital Financing Activities</i>			
Transfers In	<u>177,500</u>	<u>-</u>	<u>177,500</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	117,682	(638,715)	(521,033)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,719,852</u>	<u>5,789,097</u>	<u>8,508,949</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 2,837,534</u>	<u>\$ 5,150,382</u>	<u>\$ 7,987,916</u>
 <i>Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities</i>			
<i>Operating Income (Loss)</i>	<u>\$ 512,081</u>	<u>\$ (1,411,790)</u>	<u>\$ (899,709)</u>
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Used for Operating Activities</i>			
(Increase) Decrease in Assets			
Accounts Receivable	33,020	(9,136)	23,884
Due from Other Funds	(6,253)	-	(6,253)
Intergovernmental Receivable	(7,255)	-	(7,255)
Prepays	1,760		1,760
Increase (Decrease) in Liabilities			
Accounts Payable	(485,350)	9,060	(476,290)
Intergovernmental Payable	-	3,438	3,438
Claims Payable	<u>(107,821)</u>	<u>769,713</u>	<u>661,892</u>
<i>Total Adjustments</i>	<u>(571,899)</u>	<u>773,075</u>	<u>201,176</u>
<i>Net Cash Used for Operating Activities</i>	<u>\$ (59,818)</u>	<u>\$ (638,715)</u>	<u>\$ (698,533)</u>

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2005*

Private Purpose Trust Funds

Private Purpose Trust Funds are accounted for in essentially the same manner as proprietary funds.

George C. Brissel - To account for the money as set forth in the trust agreement.

MRDD Gifts & Donations – To account for monies received in trust to be used by the MRDD board.

Juvenile Court Gifts & Donations – To account for monies received in trust to be used by the Juvenile court.

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

Undivided General Tax - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and to the County operating funds.

Undivided Personal Tax - To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

Court Agency - To account for clerk of courts auto title fees, county court, juvenile court and probate court related receipts.

Other Agency Funds –

Local Government Revenue Assistance	Special Emergency Planning
Estimated Tax	Ohio Family and Child First Council
Highway Escrow County	Stark County Health Department
Highway Escrow State	Stark County Regional Planning Commission
Undivided Estate Tax	Multi-County Juvenile Attention System
Undivided Motel Tax	Stark County Park District
Trailer Tax	Stark Soil and Water Conservation District
Local Government	Stark Regional Community Corrections Center
Municipal Road	Forfeited Land Sale
Subdivision Auto Registration	Real Estate Prepayment
Cigarette Tax	Tax Certificate Redemption
Law Library	Recorder Escrow
Payroll Deductions	Ohio Elections Commission
Subdivision Gas Tax	Sumser Trust
Library and Local Government Support	Sheriff Inmate Services
Stark Council of Governments	Indigent Application Fee
Stark-Tuscarawas-Wayne Joint Solid Waste Management District	

STARK COUNTY, OHIO

Combining Statement of Net Assets

Private Purpose Trust Funds

December 31, 2005

	George C. Brissel	MRDD Gifts & Donations	Juvenile Court Gifts & Donations	Total
<i>Assets</i>				
Cash and Cash Equivalents	<u>\$ 2,190</u>	<u>\$ 418,086</u>	<u>\$ 1,528</u>	<u>\$ 421,804</u>
<i>Liabilities</i>				
<i>Current Liabilities:</i>				
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 420</u>	<u>\$ 420</u>
<i>Net Assets</i>				
Restricted for Other Purposes	-	418,086	1,108	419,194
Unrestricted	<u>2,190</u>	<u>-</u>	<u>-</u>	<u>2,190</u>
<i>Total Liabilities and Net Assets</i>	<u><u>\$ 2,190</u></u>	<u><u>\$ 418,086</u></u>	<u><u>\$ 1,528</u></u>	<u><u>\$ 421,804</u></u>

STARK COUNTY, OHIO

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

For the Year Ended December 31, 2005

	<u>George C. Brissel</u>	<u>MRDD Gifts & Donations</u>	<u>Juvenile Court Gifts & Donations</u>	<u>Total</u>
<i>Additions</i>				
Contributions	\$ -	\$ -	\$ 11,224	\$ 11,224
Interest	-	<u>10,668</u>	-	<u>10,668</u>
<i>Total Additions</i>	-	<u>10,668</u>	<u>11,224</u>	<u>21,892</u>
<i>Deductions</i>				
Other Operating Expense	-	-	<u>12,275</u>	<u>12,275</u>
<i>Change in Net Assets</i>	-	10,668	(1,051)	9,617
<i>Net Assets Beginning of Year</i>	<u>2,190</u>	<u>407,418</u>	<u>2,159</u>	<u>411,767</u>
<i>Net Assets End of Year</i>	<u>\$ 2,190</u>	<u>\$ 418,086</u>	<u>\$ 1,108</u>	<u>\$ 421,384</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2005

	Balance 1/1/05	Additions	Reductions	Balance 12/31/05
Undivided General Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 9,483,416	\$ 297,870,744	\$ 297,331,524	\$ 10,022,636
Taxes Receivable	246,982,941	277,049,477	246,982,941	277,049,477
Special Assessments	7,914,264	958,811	-	8,873,075
Total Assets	\$ 264,380,621	\$ 575,879,032	\$ 544,314,465	\$ 295,945,188
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 264,380,621	\$ 572,907,291	\$ 541,342,724	\$ 295,945,188
Undivided Personal Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 1,552,401	\$ 57,412,896	\$ 58,472,222	\$ 493,075
Taxes Receivable	55,989,446	45,613,874	55,989,446	45,613,874
Total Assets	\$ 57,541,847	\$ 103,026,770	\$ 114,461,668	\$ 46,106,949
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 57,541,847	\$ 102,661,606	\$ 114,096,504	\$ 46,106,949
Undivided Estate Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 2,256,697	\$ 6,645,649	\$ 6,316,187	\$ 2,586,159
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 2,256,697	\$ 6,645,649	\$ 6,316,187	\$ 2,586,159
Local Government				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 15,257,073	\$ 15,257,073	\$ -
Intergovernmental Receivable	5,428,072	5,408,149	5,428,072	5,408,149
Total Assets	\$ 5,428,072	\$ 20,665,222	\$ 20,685,145	\$ 5,408,149
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 5,428,072	\$ 20,665,222	\$ 20,685,145	\$ 5,408,149

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (continued)

For the Year Ended December 31, 2005

	Balance 1/1/05	Additions	Reductions	Balance 12/31/05
Library and Local Government Support				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 14,929,793	\$ 14,929,793	\$ -
Intergovernmental Receivable	<u>8,099,707</u>	<u>8,181,222</u>	<u>8,099,707</u>	<u>8,181,222</u>
Total Assets	<u>\$ 8,099,707</u>	<u>\$ 23,111,015</u>	<u>\$ 23,029,500</u>	<u>\$ 8,181,222</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 8,099,707</u>	<u>\$ 23,111,015</u>	<u>\$ 23,029,500</u>	<u>\$ 8,181,222</u>
Court Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 2,517,170</u>	<u>\$ 58,995,710</u>	<u>\$ 59,145,170</u>	<u>\$ 2,367,710</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 2,517,170</u>	<u>\$ 58,995,710</u>	<u>\$ 59,145,170</u>	<u>\$ 2,367,710</u>
Other Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 12,341,946	\$ 87,871,103	\$ 86,307,752	\$ 13,905,297
Cash and Cash Equivalents in Segregated Accounts	14,576	4,420	-	18,996
Taxes Receivable	3,456,405	3,365,972	3,456,405	3,365,972
Intergovernmental Receivable	<u>2,649,104</u>	<u>2,428,539</u>	<u>2,649,104</u>	<u>2,428,539</u>
Total Assets	<u>\$ 18,462,031</u>	<u>\$ 93,670,034</u>	<u>\$ 92,413,261</u>	<u>\$ 19,718,804</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 6,507,441	\$ 12,276,405	\$ 12,779,113	\$ 6,004,733
Undistributed Monies	10,334,900	39,774,477	37,798,011	12,311,366
Deposits Held and Due to Others	<u>1,619,690</u>	<u>41,594,333</u>	<u>41,811,318</u>	<u>1,402,705</u>
Total Liabilities	<u>\$ 18,462,031</u>	<u>\$ 93,645,215</u>	<u>\$ 92,388,442</u>	<u>\$ 19,718,804</u>
All Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 25,634,460	\$ 479,987,258	\$ 478,614,551	\$ 27,007,167
Cash and Cash Equivalents in Segregated Accounts	2,531,746	59,000,130	59,145,170	2,386,706
Taxes Receivable	306,428,792	326,029,323	306,428,792	326,029,323
Special Assessments	7,914,264	958,811	-	8,873,075
Intergovernmental Receivable	<u>16,176,883</u>	<u>16,017,910</u>	<u>16,176,883</u>	<u>16,017,910</u>
Total Assets	<u>\$ 358,686,145</u>	<u>\$ 881,993,432</u>	<u>\$ 860,365,396</u>	<u>\$ 380,314,181</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 344,214,385	\$ 738,267,188	\$ 718,249,173	\$ 364,232,400
Undistributed Monies	10,334,900	39,774,477	37,798,011	12,311,366
Deposits Held and Due to Others	<u>4,136,860</u>	<u>100,590,043</u>	<u>100,956,488</u>	<u>3,770,415</u>
Total Liabilities	<u>\$ 358,686,145</u>	<u>\$ 878,631,708</u>	<u>\$ 857,003,672</u>	<u>\$ 380,314,181</u>

Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Fund Equity – Budget and Actual
(Non-GAAP)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - General Fund

For the Year Ended December 31, 2005

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 13,829,900	\$ 14,177,717	\$ 14,181,344	\$ 3,627
Permissive Sales Tax	11,000,000	11,125,000	11,426,460	301,460
Charges for Services	13,211,095	14,078,082	15,019,261	941,179
Licenses and Permits	63,000	63,000	53,449	(9,551)
Fines and Forfeitures	295,000	345,000	375,117	30,117
Intergovernmental	9,381,000	9,135,625	9,227,174	91,549
Interest	2,300,000	2,764,095	3,386,266	622,171
Rentals	200,000	200,000	393,929	193,929
Other	<u>1,902,153</u>	<u>2,326,452</u>	<u>1,128,787</u>	<u>(1,197,665)</u>
Total Revenues	<u>52,182,148</u>	<u>54,214,971</u>	<u>55,191,787</u>	<u>976,816</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	1,532,039	1,637,258	1,442,730	194,528
Materials and Supplies	49,360	34,462	32,711	1,751
Contractual Services	1,837,216	2,031,794	1,513,296	518,498
Capital Outlay	11,000	32,518	27,659	4,859
Other	<u>1,144,026</u>	<u>660,074</u>	<u>242,110</u>	<u>417,964</u>
Total Commissioners' Office	<u>4,573,641</u>	<u>4,396,106</u>	<u>3,258,506</u>	<u>1,137,600</u>
County Auditor				
Personal Services	1,093,255	1,173,665	1,173,660	5
Materials and Supplies	13,994	12,224	12,224	-
Contractual Services	167,627	170,179	170,179	-
Capital Outlay	31,813	2,813	2,813	-
Other	<u>8,000</u>	<u>808</u>	<u>808</u>	<u>-</u>
Total County Auditor	<u>1,314,689</u>	<u>1,359,689</u>	<u>1,359,684</u>	<u>5</u>
County Treasurer				
Personal Services	556,983	556,983	538,281	18,702
Materials and Supplies	2,306	3,083	3,083	-
Contractual Services	117,716	135,590	134,522	1,068
Capital Outlay	3,000	-	-	-
Other	<u>-</u>	<u>350</u>	<u>220</u>	<u>130</u>
Total County Treasurer	<u>680,005</u>	<u>696,006</u>	<u>676,106</u>	<u>19,900</u>
Prosecuting Attorney				
Personal Services	2,711,558	2,767,845	2,753,829	14,016
Materials and Supplies	30,000	26,792	26,792	-
Contractual Services	40,196	16,025	16,025	-
Capital Outlay	10,841	4,454	4,454	-
Other	<u>53,724</u>	<u>53,724</u>	<u>53,724</u>	<u>-</u>
Total Prosecuting Attorney	<u>\$ 2,846,319</u>	<u>\$ 2,868,840</u>	<u>\$ 2,854,824</u>	<u>\$ 14,016</u>

(continued)

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Recorder				
Personal Services	\$ 510,255	\$ 511,815	\$ 508,032	\$ 3,783
Materials and Supplies	9,124	8,124	7,846	278
Contractual Services	22,000	23,000	22,905	95
Other	<u>1,000</u>	<u>1,000</u>	<u>518</u>	<u>482</u>
Total Recorder	<u>542,379</u>	<u>543,939</u>	<u>539,301</u>	<u>4,638</u>
Citizen's Building Operating				
Personal Services	508,420	438,420	402,877	35,543
Materials and Supplies	189,604	394,604	349,964	44,640
Contractual Services	163,488	100,177	82,439	17,738
Other	<u>5,000</u>	<u>33,311</u>	<u>33,310</u>	<u>1</u>
Total Citizen's Building Operating	<u>866,512</u>	<u>966,512</u>	<u>868,590</u>	<u>97,922</u>
Board of Elections				
Personal Services	1,228,688	1,205,888	1,153,763	52,125
Materials and Supplies	60,761	83,811	82,404	1,407
Contractual Services	124,926	159,676	134,947	24,729
Capital Outlay	4,000	11,500	10,812	688
Other	<u>8,000</u>	<u>15,500</u>	<u>10,775</u>	<u>4,725</u>
Total Board of Elections	<u>1,426,375</u>	<u>1,476,375</u>	<u>1,392,701</u>	<u>83,674</u>
Data Processing				
Personal Services	1,557,700	1,589,700	1,584,875	4,825
Materials and Supplies	46,462	46,462	21,331	25,131
Contractual Services	470,412	448,412	378,473	69,939
Capital Outlay	498,927	418,927	378,570	40,357
Other	<u>18,296</u>	<u>88,296</u>	<u>10,863</u>	<u>77,433</u>
Total Data Processing	<u>2,591,797</u>	<u>2,591,797</u>	<u>2,374,112</u>	<u>217,685</u>
Buildings and Grounds Maintenance				
Personal Services	156,420	156,420	144,321	12,099
Materials and Supplies	289,853	362,853	360,306	2,547
Contractual Services	220,307	228,307	223,868	4,439
Capital Outlay	<u>15,000</u>	<u>5,300</u>	<u>4,618</u>	<u>682</u>
Total Buildings and Grounds Maintenance	<u>681,580</u>	<u>752,880</u>	<u>733,113</u>	<u>19,767</u>
Total General Government - Legislative and Executive	<u>15,523,297</u>	<u>15,652,144</u>	<u>14,056,937</u>	<u>1,595,207</u>
General Government - Judicial				
Court of Appeals				
Materials and Supplies	64,188	54,188	44,294	9,894
Contractual Services	92,450	102,450	100,266	2,184
Capital Outlay	15,000	15,000	11,452	3,548
Other	<u>12,452</u>	<u>12,452</u>	<u>10,936</u>	<u>1,516</u>
Total Court of Appeals	<u>\$ 184,090</u>	<u>\$ 184,090</u>	<u>\$ 166,948</u>	<u>\$ 17,142</u>

(continued)

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Common Pleas Court				
Personal Services	\$ 2,943,421	\$ 3,012,063	\$ 2,971,570	\$ 40,493
Materials and Supplies	99,583	114,517	113,898	619
Contractual Services	460,824	456,738	455,495	1,243
Capital Outlay	29,000	20,462	20,462	-
Other	<u>36,992</u>	<u>22,976</u>	<u>22,017</u>	<u>959</u>
Total Common Pleas Court	<u>3,569,820</u>	<u>3,626,756</u>	<u>3,583,442</u>	<u>43,314</u>
Common Pleas Jury Commission				
Personal Services	110,009	103,072	102,704	368
Materials and Supplies	-	200	-	200
Contractual Services	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Common Pleas Jury Commission	<u>110,209</u>	<u>103,272</u>	<u>102,704</u>	<u>568</u>
Juvenile Court				
Personal Services	3,168,250	3,231,946	3,183,122	48,824
Materials and Supplies	62,311	76,189	75,774	415
Contractual Services	311,267	267,154	265,419	1,735
Capital Outlay	14,029	16,967	16,967	-
Other	<u>29,187</u>	<u>28,242</u>	<u>28,241</u>	<u>1</u>
Total Juvenile Court	<u>3,585,044</u>	<u>3,620,498</u>	<u>3,569,523</u>	<u>50,975</u>
Probate Court				
Personal Services	547,100	571,550	566,764	4,786
Materials and Supplies	10,200	12,800	12,703	97
Contractual Services	85,363	94,463	88,465	5,998
Capital Outlay	1,500	20,350	20,281	69
Other	<u>1,000</u>	<u>1,000</u>	<u>908</u>	<u>92</u>
Total Probate Court	<u>645,163</u>	<u>700,163</u>	<u>689,121</u>	<u>11,042</u>
Clerk of Courts				
Personal Services	1,015,333	1,046,061	1,043,452	2,609
Materials and Supplies	8,313	9,813	9,809	4
Contractual Services	208,783	211,233	211,175	58
Capital Outlay	3,000	2,102	2,102	-
Other	<u>3,602</u>	<u>1,822</u>	<u>1,574</u>	<u>248</u>
Total Clerk of Courts	<u>1,239,031</u>	<u>1,271,031</u>	<u>1,268,112</u>	<u>2,919</u>
Public Defender				
Personal Services	1,219,215	1,264,215	1,263,221	994
Materials and Supplies	8,278	7,815	7,815	-
Contractual Services	1,013,557	963,664	900,751	62,913
Capital Outlay	-	122	122	-
Other	<u>1,050</u>	<u>1,285</u>	<u>1,285</u>	<u>-</u>
Total Public Defender	<u>2,242,100</u>	<u>2,237,101</u>	<u>2,173,194</u>	<u>63,907</u>
Municipal Court				
Personal Services	499,250	499,250	485,011	14,239
Contractual Services	<u>51,069</u>	<u>51,069</u>	<u>35,809</u>	<u>15,260</u>
Total Municipal Court	<u>550,319</u>	<u>550,319</u>	<u>520,820</u>	<u>29,499</u>
Total General Government - Judicial	\$ 12,125,776	\$ 12,293,230	\$ 12,073,864	\$ 219,366

(continued)

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Public Safety				
Sheriff				
Personal Services	\$ 11,851,983	\$ 11,970,751	\$ 11,958,643	\$ 12,108
Materials and Supplies	681,785	758,285	757,889	396
Contractual Services	2,432,876	2,562,876	2,562,643	233
Capital Outlay	247,957	163,957	163,582	375
Other	<u>76,665</u>	<u>57,897</u>	<u>57,896</u>	<u>1</u>
Total Sheriff	<u>15,291,266</u>	<u>15,513,766</u>	<u>15,500,653</u>	<u>13,113</u>
Sheriff's Rotary				
Personal Services	1,654,095	2,044,095	1,956,083	88,012
Materials and Supplies	51,924	101,924	89,839	12,085
Contractual Service	22,767	22,767	15,357	7,410
Capital Outlay	-	5,000	4,210	790
Other	<u>456,638</u>	<u>11,638</u>	<u>1,185</u>	<u>10,453</u>
Total Sheriff's Rotary	<u>2,185,424</u>	<u>2,185,424</u>	<u>2,066,674</u>	<u>118,750</u>
Coroner				
Personal Services	468,648	474,648	460,890	13,758
Materials and Supplies	9,187	7,987	6,799	1,188
Contractual Services	51,491	66,541	65,763	778
Capital Outlay	5,000	-	-	-
Other	<u>1,061</u>	<u>2,211</u>	<u>1,799</u>	<u>412</u>
Total Coroner	<u>535,387</u>	<u>551,387</u>	<u>535,251</u>	<u>16,136</u>
Building Inspection				
Personal Services	585,340	690,340	668,927	21,413
Materials and Supplies	17,317	30,817	30,350	467
Contractual Services	19,377	45,227	45,039	188
Capital Outlay	5,000	100	59	41
Other	<u>5,060</u>	<u>610</u>	<u>584</u>	<u>26</u>
Total Building Inspection	<u>632,094</u>	<u>767,094</u>	<u>744,959</u>	<u>22,135</u>
Emergency Preparedness/HAZMAT				
Personal Services	69,400	115,245	74,839	40,406
Materials and Supplies	5,862	9,503	8,253	1,250
Contractual Services	18,610	18,710	13,454	5,256
Capital Outlay	-	14	14	-
Other	<u>1,500</u>	<u>1,900</u>	<u>574</u>	<u>1,326</u>
Total Emergency Preparedness/HAZMAT	<u>95,372</u>	<u>145,372</u>	<u>97,134</u>	<u>48,238</u>
Total Public Safety	<u>18,739,543</u>	<u>19,163,043</u>	<u>18,944,671</u>	<u>218,372</u>
Public Works				
Buildings and Grounds Capital				
Personal Services	-	19,500	17,576	1,924
Materials and Supplies	2,000	6,700	5,641	1,059
Contractual Service	4,352	67,952	49,352	18,600
Capital Outlay	<u>4,811,224</u>	<u>4,899,099</u>	<u>3,415,611</u>	<u>1,483,488</u>
Total Public Works	<u>\$ 4,817,576</u>	<u>\$ 4,993,251</u>	<u>\$ 3,488,180</u>	<u>\$ 1,505,071</u>

(continued)

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2005*

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Human Services				
Veteran's Service Commission				
Personal Services	\$ 694,100	\$ 714,100	\$ 708,040	\$ 6,060
Materials and Supplies	15,404	17,404	16,096	1,308
Contractual Services	24,787	49,787	49,783	4
Capital Outlay	40,000	47,000	46,855	145
Other	<u>295,262</u>	<u>241,262</u>	<u>236,453</u>	<u>4,809</u>
Total Human Services	<u>1,069,553</u>	<u>1,069,553</u>	<u>1,057,227</u>	<u>12,326</u>
Other				
Unclaimed Monies				
Other	<u>721,097</u>	<u>721,097</u>	<u>500,767</u>	<u>220,330</u>
Real and Personal Tax Overpayment				
Other	<u>2,182,849</u>	<u>2,482,849</u>	<u>1,060,782</u>	<u>1,422,067</u>
Total Other	<u>2,903,946</u>	<u>3,203,946</u>	<u>1,561,549</u>	<u>1,642,397</u>
Total Intergovernmental	<u>6,614,526</u>	<u>6,688,268</u>	<u>6,688,268</u>	<u>-</u>
Total Expenditures	<u>61,794,217</u>	<u>63,063,435</u>	<u>57,870,696</u>	<u>5,192,739</u>
Deficiency of Revenues Under Expenditures	<u>(9,612,069)</u>	<u>(8,848,464)</u>	<u>(2,678,909)</u>	<u>6,169,555</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	47,177	47,477	300
Transfers In	630,000	-	-	-
Transfers Out	<u>-</u>	<u>(315,784)</u>	<u>(215,784)</u>	<u>100,000</u>
Total Other Financing Sources (Uses)	<u>630,000</u>	<u>(268,607)</u>	<u>(168,307)</u>	<u>100,300</u>
Net Change in Fund Balance	<u>(8,982,069)</u>	<u>(9,117,071)</u>	<u>(2,847,216)</u>	<u>6,269,855</u>
Fund Balance at Beginning of Year	<u>4,968,563</u>	<u>4,968,563</u>	<u>4,968,563</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>4,825,992</u>	<u>4,825,992</u>	<u>4,825,992</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 812,486</u>	<u>\$ 677,484</u>	<u>\$ 6,947,339</u>	<u>\$ 6,269,855</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Retardation and Developmental Disabilities

For the Year Ended December 31, 2005

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 29,282,136	\$ 29,282,136	\$ 29,838,913	\$ 556,777
Charges for Services	104,869	104,869	1,139,437	1,034,568
Intergovernmental	12,967,542	13,663,345	16,728,179	3,064,834
Rent	-	-	4,353	4,353
Rentals	-	-	315	315
Other	<u>722,705</u>	<u>742,703</u>	<u>771,631</u>	<u>28,928</u>
Total Revenues	<u>43,077,252</u>	<u>43,793,053</u>	<u>48,482,828</u>	<u>4,689,775</u>
Expenditures				
Current				
Health				
Personal Services	32,287,269	32,471,871	30,792,087	1,679,784
Materials and Supplies	1,462,062	1,784,159	1,637,829	146,330
Contractual Services	4,896,922	5,299,242	4,719,395	579,847
Capital Outlay	454,416	544,265	519,213	25,052
Other	<u>3,346,245</u>	<u>3,515,701</u>	<u>2,365,492</u>	<u>1,150,209</u>
Total Expenditures	<u>42,446,914</u>	<u>43,615,238</u>	<u>40,034,016</u>	<u>3,581,222</u>
Excess of Revenues Over Expenditures	630,338	177,815	8,448,812	8,270,997
Other Financing Uses				
Transfers Out	<u>(399,575)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net Change in Fund Balance	230,763	77,815	8,348,812	8,270,997
Fund Balance Beginning of Year	15,789,057	15,789,057	15,789,057	-
Prior Year Encumbrances Appropriated	<u>1,147,365</u>	<u>1,147,365</u>	<u>1,147,365</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 17,167,185</u>	<u>\$ 17,014,237</u>	<u>\$ 25,285,234</u>	<u>\$ 8,270,997</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Health

For the Year Ended December 31, 2005

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,063,706	\$ 5,063,706	\$ 5,204,825	\$ 141,119
Charges for Services	196,000	196,000	223,628	27,628
Intergovernmental	19,659,138	20,769,958	21,131,747	361,789
Interest		225	464	239
Other	<u>1,003,918</u>	<u>43,065</u>	<u>43,065</u>	<u>-</u>
Total Revenues	<u>25,922,762</u>	<u>26,072,954</u>	<u>26,603,729</u>	<u>530,775</u>
Expenditures				
Current				
Health				
Personal Services	1,869,250	1,865,573	1,780,764	84,809
Materials and Supplies	43,380	44,050	43,689	361
Contractual Services	23,762,559	25,952,388	24,337,576	1,614,812
Capital Outlay	240,034	40,649	40,124	525
Other	<u>97,727</u>	<u>397,813</u>	<u>392,903</u>	<u>4,910</u>
Total Expenditures	<u>26,012,950</u>	<u>28,300,473</u>	<u>26,595,056</u>	<u>1,705,417</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,188)	(2,227,519)	8,673	2,236,192
Fund Balance Beginning of Year	2,772,438	2,772,438	2,772,438	-
Prior Year Encumbrances Appropriated	<u>957,937</u>	<u>957,937</u>	<u>957,937</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,640,187</u>	<u>\$ 1,502,856</u>	<u>\$ 3,739,048</u>	<u>\$ 2,236,192</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Children's Services

For the Year Ended December 31, 2005

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,306,922	\$ 5,306,922	\$ 5,460,587	\$ 153,665
Charges for Services	1,300,000	1,300,000	1,260,358	(39,642)
Intergovernmental	16,320,000	17,420,000	15,129,004	(2,290,996)
Other	<u>360,000</u>	<u>360,000</u>	<u>227,259</u>	<u>(132,741)</u>
Total Revenues	<u>23,286,922</u>	<u>24,386,922</u>	<u>22,077,208</u>	<u>(2,309,714)</u>
Expenditures				
Current				
Human Services				
Personal Services	4,600,000	5,050,000	4,942,153	107,847
Materials and Supplies	15,000	11,000	9,080	1,920
Contractual Services	17,526,292	17,426,292	16,842,932	583,360
Capital Outlay	20,000	5,000	1,615	3,385
Other	<u>2,836,745</u>	<u>4,856,653</u>	<u>4,052,967</u>	<u>803,686</u>
Total Expenditures	<u>24,998,037</u>	<u>27,348,945</u>	<u>25,848,747</u>	<u>1,500,198</u>
Deficiency of Revenues Under Expenditures	(1,711,115)	(2,962,023)	(3,771,539)	(809,516)
Fund Balance Beginning of Year	531,299	531,299	531,299	-
Prior Year Encumbrances Appropriated	<u>2,658,037</u>	<u>2,658,037</u>	<u>2,658,037</u>	-
Fund Deficit End of Year	<u>\$ 1,478,221</u>	<u>\$ 227,313</u>	<u>\$ (582,203)</u>	<u>\$ (809,516)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)- Public Assistance

For the Year Ended December 31, 2005

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Intergovernmental	\$ 42,300,000	\$ 42,300,000	\$ 30,555,004	\$ (11,744,996)
Other	<u>1,100,000</u>	<u>1,100,000</u>	<u>3,329,449</u>	<u>2,229,449</u>
Total Revenues	<u>43,400,000</u>	<u>43,400,000</u>	<u>33,884,453</u>	<u>(9,515,547)</u>
Expenditures				
Current				
Human Services				
Personal Services	21,195,000	22,695,000	21,201,223	1,493,777
Materials and Supplies	523,109	663,109	571,666	91,443
Contractual Services	19,384,019	19,294,019	18,265,712	1,028,307
Capital Outlay	200,823	1,350,823	1,289,908	60,915
Other	<u>2,064,958</u>	<u>2,164,958</u>	<u>1,921,560</u>	<u>243,398</u>
Total Expenditures	<u>43,367,909</u>	<u>46,167,909</u>	<u>43,250,069</u>	<u>2,917,840</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,091	(2,767,909)	(9,365,616)	(6,597,707)
Fund Balance Beginning of Year	3,015,885	3,015,885	3,015,885	-
Prior Year Encumbrances Appropriated	<u>2,236,909</u>	<u>2,236,909</u>	<u>2,236,909</u>	-
Fund Deficit End of Year	<u>\$ 5,284,885</u>	<u>\$ 2,484,885</u>	<u>\$ (4,112,822)</u>	<u>\$ (6,597,707)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Victim Assistance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 185,761	\$ 186,801	\$ 1,040
Expenditures			
Current			
Human Services			
Personal Services	199,761	187,117	12,644
Deficiency of Revenues Under Expenditures	(14,000)	(316)	13,684
Fund Balance Beginning of Year	46,965	46,965	-
Fund Balance End of Year	<u>\$ 32,965</u>	<u>\$ 46,649</u>	<u>\$ 13,684</u>

Youth Services

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 600,000	\$ 592,580	\$ (7,420)
Other	141	141	-
Total Revenues	<u>600,141</u>	<u>592,721</u>	<u>(7,420)</u>
Expenditures			
Current			
Public Safety			
Personal Services	719,530	572,781	146,749
Materials and Supplies	21,770	2,414	19,356
Contractual Services	362,018	331,789	30,229
Capital Outlay	5,000	-	5,000
Other	61,126	19,607	41,519
Total Expenditures	<u>1,169,444</u>	<u>926,591</u>	<u>242,853</u>
Deficiency of Revenues Under Expenditures	(569,303)	(333,870)	235,433
Fund Balance Beginning of Year	835,970	835,970	-
Prior Year Encumbrances Appropriated	<u>109,487</u>	<u>109,487</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 376,154</u>	<u>\$ 611,587</u>	<u>\$ 235,433</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Alcohol and Drug Board

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 7,425,603	\$ 7,323,367	\$ (102,236)
Other	<u>13,000</u>	<u>3,222</u>	<u>(9,778)</u>
Total Revenues	<u>7,438,603</u>	<u>7,326,589</u>	<u>(112,014)</u>
Expenditures			
Current			
Health			
Personal Services	354,430	346,359	8,071
Materials and Supplies	20,817	12,094	8,723
Contractual Services	6,683,534	6,496,732	186,802
Capital Outlay	90,000	27,074	62,926
Other	<u>171,642</u>	<u>144,072</u>	<u>27,570</u>
Total Expenditures	<u>7,320,423</u>	<u>7,026,331</u>	<u>294,092</u>
Excess of Revenue Over Expenditures	118,180	300,258	182,078
Fund Deficit Beginning of Year	(2,511,878)	(2,511,878)	-
Prior Year Encumbrances Appropriated	<u>3,122,137</u>	<u>3,122,137</u>	-
Fund Balance End of Year	<u>\$ 728,439</u>	<u>\$ 910,517</u>	<u>\$ 182,078</u>

Pass Through Grants

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 40,985	\$ 87,549	\$ 46,564
Intergovernmental	<u>3,856,838</u>	<u>3,856,838</u>	-
Total Revenues	<u>3,897,823</u>	<u>3,944,387</u>	<u>46,564</u>
Expenditures			
Intergovernmental	<u>3,945,688</u>	<u>3,945,688</u>	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,865)	(1,301)	46,564
Fund Balance Beginning of Year	<u>48,957</u>	<u>48,957</u>	-
Fund Balance End of Year	<u>\$ 1,092</u>	<u>\$ 47,656</u>	<u>\$ 46,564</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax
For the Year Ended December 31, 2005*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Permissive Sales Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Current			
General Government - Judicial			
Contractual Services	10,749	10,749	-
Capital Outlay	<u>1,637,055</u>	<u>1,637,055</u>	<u>-</u>
Total Expenditures	<u>1,647,804</u>	<u>1,647,804</u>	<u>-</u>
Deficiency of Revenues Under Expenditures	(1,647,804)	(1,647,804)	-
Fund Balance Beginning of Year	23,569	23,569	-
Prior Year Encumbrances Appropriated	<u>1,647,804</u>	<u>1,647,804</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 23,569</u>	<u>\$ 23,569</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Real Estate Tax Prepayment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Interest	\$ 45,000	\$ 52,114	\$ 7,114
Other	14,240	-	(14,240)
Total Revenues	<u>59,240</u>	<u>52,114</u>	<u>(7,126)</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	63,240	37,340	25,900
Materials and Supplies	1,500	-	1,500
Contractual Services	9,000	8,870	130
Capital Outlay	1,314	-	1,314
Total Expenditures	<u>75,054</u>	<u>46,210</u>	<u>28,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,814)	5,904	21,718
Fund Balance Beginning of Year	<u>15,814</u>	<u>15,814</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 21,718</u>	<u>\$ 21,718</u>

HOME Program

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 2,600,021	\$ 871,139	\$ (1,728,882)
Interest	-	999	999
Other	-	79,701	79,701
Total Revenues	<u>2,600,021</u>	<u>951,839</u>	<u>(1,648,182)</u>
Expenditures			
Current			
Public Works			
Contractual Services	2,626,739	2,220,148	406,591
Other	20,000	-	20,000
Total Expenditures	<u>2,646,739</u>	<u>2,220,148</u>	<u>426,591</u>
Deficiency of Revenues Under Expenditures	(46,718)	(1,268,309)	(1,221,591)
Fund Deficit Beginning of Year	(1,154,404)	(1,154,404)	-
Prior Year Encumbrances Appropriated	<u>1,279,483</u>	<u>1,279,483</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ 78,361</u>	<u>\$ (1,143,230)</u>	<u>\$ (1,221,591)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - 911 System

For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Property and Other Local Taxes	\$ 578,571	\$ 587,112	\$ 8,541
Intergovernmental	62,850	77,004	14,154
Other	-	21,048	21,048
Total Revenues	<u>641,421</u>	<u>685,164</u>	<u>43,743</u>
Expenditures			
Current			
Public Safety			
Personal Services	633,600	563,453	70,147
Materials and Supplies	14,215	8,523	5,692
Contractual Services	50,656	45,960	4,696
Capital Outlay	345,000	340,130	4,870
Other	500	430	70
Total Expenditures	<u>1,043,971</u>	<u>958,496</u>	<u>85,475</u>
Deficiency of Revenues Under Expenditures	(402,550)	(273,332)	129,218
Fund Balance Beginning of Year	598,319	598,319	-
Prior Year Encumbrances Appropriated	<u>40,971</u>	<u>40,971</u>	-
Fund Balance End of Year	<u>\$ 236,740</u>	<u>\$ 365,958</u>	<u>\$ 129,218</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Certificate of Title Administration

For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 1,436,000	\$ 1,417,400	\$ (18,600)
Intergovernmental	-	365	365
Total Revenues	<u>1,436,000</u>	<u>1,417,765</u>	<u>(18,235)</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	1,176,000	1,094,906	81,094
Materials and Supplies	25,033	18,561	6,472
Contractual Services	111,757	99,752	12,005
Capital Outlay	15,000	50	14,950
Other	<u>3,200</u>	<u>2,659</u>	<u>541</u>
Total Expenditures	<u>1,330,990</u>	<u>1,215,928</u>	<u>115,062</u>
Excess of Revenues Over Expenditures	105,010	201,837	96,827
Fund Balance Beginning of Year	569,651	569,651	-
Prior Year Encumbrances Appropriated	<u>1,990</u>	<u>1,990</u>	-
Fund Balance End of Year	<u>\$ 676,651</u>	<u>\$ 773,478</u>	<u>\$ 96,827</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

	Child Assault Prosecution		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 308,092	\$ 308,092	\$ -
Other	-	55	55
Total Revenues	<u>308,092</u>	<u>308,147</u>	<u>55</u>
Expenditures			
Current			
Human Services			
Personal Services	313,706	242,279	71,427
Materials and Supplies	11,847	-	11,847
Contractual Services	67,480	66,442	1,038
Capital Outlay	95	-	95
Total Expenditures	<u>393,128</u>	<u>308,721</u>	<u>84,407</u>
Deficiency of Revenues Under Expenditures	(85,036)	(574)	84,462
Fund Balance Beginning of Year	82,421	82,421	-
Prior Year Encumbrances Appropriated	<u>2,615</u>	<u>2,615</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 84,462</u>	<u>\$ 84,462</u>

	Community Development		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 171	\$ 171
Intergovernmental	5,896,801	1,662,258	(4,234,543)
Interest	-	3,943	3,943
Other	-	239,052	239,052
Total Revenues	<u>5,896,801</u>	<u>1,905,424</u>	<u>(3,991,377)</u>
Expenditures			
Current			
Public Works			
Materials and Supplies	20,509	1,520	18,989
Contractual Services	5,813,591	2,707,679	3,105,912
Capital Outlay	30,000	1,094	28,906
Other	135,034	80,781	54,253
Total Expenditures	<u>5,999,134</u>	<u>2,791,074</u>	<u>3,208,060</u>
Deficiency of Revenues Under Expenditures	(102,333)	(885,650)	(783,317)
Fund Deficit Beginning of Year	(1,145,626)	(1,145,626)	-
Prior Year Encumbrances Appropriated	<u>1,429,591</u>	<u>1,429,591</u>	-
Fund Deficit End of Year	<u>\$ 181,632</u>	<u>\$ (601,685)</u>	<u>\$ (783,317)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Coroner Laboratory

For the Year Ended December 31, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	<u>\$ 71,893</u>	<u>\$ 66,243</u>	<u>\$ (5,650)</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	12,048	7,156	4,892
Contractual Services	57,718	45,998	11,720
Capital Outlay	<u>2,200</u>	<u>2,097</u>	<u>103</u>
Total Expenditures	<u>71,966</u>	<u>55,251</u>	<u>16,715</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73)	10,992	11,065
Fund Deficit Beginning of Year	(9,370)	(9,370)	-
Prior Year Encumbrances Appropriated	<u>9,474</u>	<u>9,474</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 31</u></u>	<u><u>\$ 11,096</u></u>	<u><u>\$ 11,065</u></u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Computer Technology

For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 991,056	\$ 2,123,529	\$ 1,132,473
Fines and Forfeitures	34,915	33,409	(1,506)
Other	<u>108,610</u>	<u>116,978</u>	<u>8,368</u>
Total Revenues	<u>1,134,581</u>	<u>2,273,916</u>	<u>1,139,335</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	59,905	54,586	5,319
Materials and Supplies	27,300	26,771	529
Contractual Services	308,209	272,156	36,053
Capital Outlay	<u>147,000</u>	<u>146,051</u>	<u>949</u>
Total General Government - Legislative and Executive	<u>542,414</u>	<u>499,564</u>	<u>42,850</u>
General Government - Judicial			
Personal Services	655,708	547,552	108,156
Materials and Supplies	193,740	126,110	67,630
Contractual Services	449,986	275,918	174,068
Capital Outlay	228,654	197,121	31,533
Other	<u>247,338</u>	<u>120,003</u>	<u>127,335</u>
Total General Government - Judicial	<u>1,775,426</u>	<u>1,266,704</u>	<u>508,722</u>
Total Expenditures	<u>2,317,840</u>	<u>1,766,268</u>	<u>551,572</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,183,259)	507,648	1,690,907
Other Financing Sources			
Advances Out	<u>(14,993)</u>	<u>(14,993)</u>	<u>-</u>
Net Change in Fund Balance	(1,198,252)	492,655	1,690,907
Fund Balance Beginning of Year	1,263,552	1,263,552	-
Prior Year Encumbrances Appropriated	<u>57,921</u>	<u>57,921</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 123,221</u>	<u>\$ 1,814,128</u>	<u>\$ 1,690,907</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Delinquent Tax Assessment and Collection

For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 840,000	\$ 738,780	\$ (101,220)
Interest	5,000	3,281	(1,719)
Other	<u>100,000</u>	<u>341,318</u>	<u>241,318</u>
Total Revenues	<u>945,000</u>	<u>1,083,379</u>	<u>138,379</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	1,005,500	733,294	272,206
Materials and Supplies	159,007	38,026	120,981
Contractual Services	339,723	293,737	45,986
Capital Outlay	186,315	39,477	146,838
Other	<u>178,295</u>	<u>80,547</u>	<u>97,748</u>
Total Expenditures	<u>1,868,840</u>	<u>1,185,081</u>	<u>683,759</u>
Deficiency of Revenues Under Expenditures	(923,840)	(101,702)	822,138
Fund Balance Beginning of Year	999,475	999,475	-
Prior Year Encumbrances Appropriated	<u>52,517</u>	<u>52,517</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 128,152</u>	<u>\$ 950,290</u>	<u>\$ 822,138</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Dog and Kennel

For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 600,000	\$ 587,735	\$ (12,265)
Fines and Forfeitures	3,000	3,688	688
Other	<u>18,000</u>	<u>19,964</u>	<u>1,964</u>
Total Revenues	<u>621,000</u>	<u>611,387</u>	<u>(9,613)</u>
Expenditures			
Current			
Health			
Personal Services	542,549	510,100	32,449
Materials and Supplies	56,448	49,289	7,159
Contractual Services	71,845	64,216	7,629
Capital Outlay	36,205	35,728	477
Other	<u>16,795</u>	<u>14,473</u>	<u>2,322</u>
Total Expenditures	<u>723,842</u>	<u>673,806</u>	<u>50,036</u>
Deficiency of Revenue Under Expenditures	(102,842)	(62,419)	40,423
Other Financing Sources			
Transfers In	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Net Change in Fund Balance	(102,842)	(27,419)	75,423
Fund Balance Beginning of Year	157,256	157,256	-
Prior Year Encumbrances Appropriated	<u>27,997</u>	<u>27,997</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 82,411</u>	<u>\$ 157,834</u>	<u>\$ 75,423</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

	Immobilization and Impoundment		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 7,700	\$ 7,700
Expenditures			
Current			
Public Safety			
Capital Outlay	50,000	44,815	5,185
Other	4,226	-	4,226
Total Expenditures	54,226	44,815	9,411
Deficiency of Revenues Under Expenditures	(54,226)	(37,115)	17,111
Fund Balance Beginning of Year	54,226	54,226	-
Fund Balance End of Year	\$ -	\$ 17,111	\$ 17,111

	In - Home Detention		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	-	-	-
Deficiency of Revenues Under Expenditures	-	-	-
Fund Balance Beginning of Year	428	428	-
Fund Balance End of Year	\$ 428	\$ 428	\$ -

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax
For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Permissive Sales Tax	\$ 1,200,000	\$ 1,277,657	\$ 77,657
Charges for Services	6,000	3,157	(2,843)
Licenses and Permits	5,000	4,885	(115)
Fines and Forfeitures	150,000	87,346	(62,654)
Intergovernmental	15,671,336	13,521,798	(2,149,538)
Special Assessments	5,000	5,150	150
Interest	2,500	6,598	4,098
Other	<u>2,592,800</u>	<u>288,166</u>	<u>(2,304,634)</u>
Total Revenues	<u>19,632,636</u>	<u>15,194,757</u>	<u>(4,437,879)</u>
Expenditures			
Current			
Public Works			
Personal Services	8,185,347	7,619,970	565,377
Materials and Supplies	2,051,052	1,963,915	87,137
Contractual Services	1,195,157	934,731	260,426
Capital Outlay	13,437,326	11,292,555	2,144,771
Other	<u>15,421</u>	<u>4,843</u>	<u>10,578</u>
Total Expenditures	<u>24,884,303</u>	<u>21,816,014</u>	<u>3,068,289</u>
Deficiency of Revenues Under Expenditures	(5,251,667)	(6,621,257)	(1,369,590)
Other Financing Sources			
Issuance of Loans	<u>3,638,234</u>	<u>3,638,234</u>	<u>-</u>
Net Change in Fund Balance	(1,613,433)	(2,983,023)	(1,369,590)
Fund Balance Beginning of Year	366,785	366,785	-
Prior Year Encumbrances Appropriated	<u>1,247,303</u>	<u>1,247,303</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ 655</u>	<u>\$ (1,368,935)</u>	<u>\$ (1,369,590)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Jail Commissary

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 200,000	\$ 223,124	\$ 23,124
Expenditures			
Current			
Public Safety			
Materials and Supplies	201,683	200,145	1,538
Contractual Services	15,000	14,863	137
Capital Outlay	6,000	6,000	-
Other	6,300	5,301	999
Total Expenditures	<u>228,983</u>	<u>226,309</u>	<u>2,674</u>
Deficiency of Revenues Under Expenditures	(28,983)	(3,185)	25,798
Fund Balance Beginning of Year	28,023	28,023	-
Prior Year Encumbrances Appropriated	<u>960</u>	<u>960</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 25,798</u>	<u>\$ 25,798</u>

Probate Court Conduct Business

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 8,000	\$ 8,081	\$ 81
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	7,585	7,099	486
Contractual Services	2,700	2,667	33
Capital Outlay	100	-	100
Other	4,200	4,192	8
Total Expenditures	<u>14,585</u>	<u>13,958</u>	<u>627</u>
Deficiency of Revenues Under Expenditures	(6,585)	(5,877)	708
Fund Balance Beginning of Year	11,964	11,964	-
Prior Year Encumbrances Appropriated	<u>85</u>	<u>85</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 5,464</u>	<u>\$ 6,172</u>	<u>\$ 708</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Real Estate Assessment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 3,000,000	\$ 3,038,703	\$ 38,703
Fines and Forfeitures	-	200	200
Other	32,000	12,768	(19,232)
Total Revenues	<u>3,032,000</u>	<u>3,051,671</u>	<u>19,671</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	3,007,000	2,726,115	280,885
Materials and Supplies	153,460	49,930	103,530
Contractual Services	665,170	348,925	316,245
Capital Outlay	209,858	38,768	171,090
Other	150,519	79,599	70,920
Total Expenditures	<u>4,186,007</u>	<u>3,243,337</u>	<u>942,670</u>
Deficiency of Revenues Under Expenditures	(1,154,007)	(191,666)	962,341
Fund Balance Beginning of Year	925,427	925,427	-
Prior Year Encumbrances Appropriated	<u>228,580</u>	<u>228,580</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 962,341</u>	<u>\$ 962,341</u>

Sheriff's Litter Patrol

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 348,714	\$ 356,500	\$ 7,786
Expenditures			
Current			
Public Safety			
Personal Services	319,640	310,828	8,812
Materials and Supplies	38,756	29,533	9,223
Contractual Services	5,030	4,792	238
Capital Outlay	25,000	21,755	3,245
Other	4,863	790	4,073
Total Expenditures	<u>393,289</u>	<u>367,698</u>	<u>25,591</u>
Deficiency of Revenues Under Expenditures	(44,575)	(11,198)	33,377
Fund Balance Beginning of Year	36,149	36,149	-
Prior Year Encumbrances Appropriated	<u>8,426</u>	<u>8,426</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 33,377</u>	<u>\$ 33,377</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Adult Probation

For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 16,500	\$ 16,724	\$ 224
Intergovernmental	<u>422,947</u>	<u>422,947</u>	<u>-</u>
Total Revenues	<u>439,447</u>	<u>439,671</u>	<u>224</u>
Expenditures			
Current			
Public Safety			
Personal Services	401,254	399,556	1,698
Materials and Supplies	11,934	10,840	1,094
Contractual Services	29,772	28,604	1,168
Capital Outlay	100	45	55
Other	<u>33,707</u>	<u>32,039</u>	<u>1,668</u>
Total Expenditures	<u>476,767</u>	<u>471,084</u>	<u>5,683</u>
Deficiency of Revenues Under Expenditures	(37,320)	(31,413)	5,907
Other Financing Sources (Uses)			
Advances In	35,245	10,301	(24,944)
Advances Out	<u>(9,798)</u>	<u>-</u>	<u>9,798</u>
Total Other Financing Sources (Uses)	<u>25,447</u>	<u>10,301</u>	<u>(15,146)</u>
Net Change in Fund Balance	(11,873)	(21,112)	(9,239)
Fund Balance Beginning of Year	34,619	34,619	-
Prior Year Encumbrances Appropriated	<u>2,701</u>	<u>2,701</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 25,447</u>	<u>\$ 16,208</u>	<u>\$ (9,239)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Day Reporting

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 123,922	\$ 123,922	\$ -
Expenditures			
Current			
Public Safety			
Personal Services	124,080	121,345	2,735
Materials and Supplies	630	581	49
Other	14,666	14,666	-
Total Expenditures	<u>139,376</u>	<u>136,592</u>	<u>2,784</u>
Deficiency of Revenues Under Expenditures	(15,454)	(12,670)	2,784
Other Financing Sources			
Advances In	10,326	3,490	(6,836)
Net Change in Fund Balance	(5,128)	(9,180)	(4,052)
Fund Balance Beginning of Year	<u>15,573</u>	<u>15,573</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 10,445</u>	<u>\$ 6,393</u>	<u>\$ (4,052)</u>

Bureau of Justice Assistance Block Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 496,750	\$ 496,750	\$ -
Interest	916	1,248	332
Total Revenues	<u>497,666</u>	<u>497,998</u>	<u>332</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	1,757	1,757	-
Capital Outlay	586,244	586,244	-
Other	637	104	533
Total Expenditures	<u>588,638</u>	<u>588,105</u>	<u>533</u>
Deficiency of Revenues Under Expenditures	(90,972)	(90,107)	865
Fund Deficit Beginning of Year	(415,778)	(415,778)	-
Prior Year Encumbrances Appropriated	<u>506,750</u>	<u>506,750</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 865</u>	<u>\$ 865</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Disaster Services - HAZMAT

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 659,995	\$ 384,995	\$ (275,000)
Expenditures			
Current			
Public Safety			
Materials and Supplies	15,863	5,002	10,861
Contractual Services	21,080	15,916	5,164
Capital Outlay	349,995	349,995	-
Other	32,700	27,089	5,611
Total Expenditures	419,638	398,002	21,636
Excess (Deficiency) of Revenues Over (Under) Expenditures	240,357	(13,007)	(253,364)
Fund Deficit Beginning of Year	(266,021)	(266,021)	-
Prior Year Encumbrances Appropriated	383,138	383,138	-
Fund Balance End of Year	\$ 357,474	\$ 104,110	\$ (253,364)

House Arrest

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 34,607	\$ 58,034	\$ 23,427
Expenditures			
Current			
Public Safety			
Contractual Services	104,907	32,976	71,931
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,300)	25,058	95,358
Fund Balance Beginning of Year	205,681	205,681	-
Prior Year Encumbrances Appropriated	7,713	7,713	-
Fund Balance End of Year	\$ 143,094	\$ 238,452	\$ 95,358

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

	<i>State Probation Supervision Fees</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 3,000	\$ 1,115	\$ (1,885)
Expenditures			
Current			
Public Safety			
Contractual Services	3,000	-	3,000
Excess of Revenue Over Expenditures	-	1,115	1,115
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 1,115</u>	<u>\$ 1,115</u>

	<i>Indigent Drivers</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 343	\$ 733	\$ 390
Expenditures			
Current			
Public Safety			
Contractual Services	1,048	1,048	-
Deficiency of Revenues Under Expenditures	(705)	(315)	390
Fund Balance Beginning of Year	706	706	-
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 391</u>	<u>\$ 390</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Enforcement and Education

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 3,717	\$ 3,717
Expenditures			
Current			
Public Safety			
Materials and Supplies	7,036	6,636	400
Contractual Services	3,000	2,000	1,000
Capital Outlay	9,317	5,220	4,097
Other	1,000	1,000	-
Total Expenditures	20,353	14,856	5,497
Deficiency of Revenues Under Expenditures	(20,353)	(11,139)	9,214
Fund Balance Beginning of Year	16,817	16,817	-
Prior Year Encumbrances Appropriated	3,536	3,536	-
Fund Balance End of Year	\$ -	\$ 9,214	\$ 9,214

Violence Prevention

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 136,213	\$ 130,579	\$ (5,634)
Current			
Public Safety			
Personal Services	138,650	127,833	10,817
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,437)	2,746	5,183
Fund Balance Beginning of Year	2,438	2,438	-
Fund Balance End of Year	\$ 1	\$ 5,184	\$ 5,183

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Community Prosecution Program

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 41,000	\$ 35,000	\$ (6,000)
Expenditures			
Public Safety			
Personal Services	41,000	40,989	11
Deficiency of Revenues Under Expenditures	-	(5,989)	(5,989)
Fund Balance Beginning of Year	5,989	5,989	-
Fund Balance End of Year	<u>\$ 5,989</u>	<u>\$ -</u>	<u>\$ (5,989)</u>

Program for Addiction Rehabilitation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 150,000	\$ 136,675	\$ (13,325)
Expenditures			
Current			
Public Safety			
Contractual Services	155,477	155,477	-
Deficiency of Revenues Under Expenditures	(5,477)	(18,802)	(13,325)
Fund Balance Beginning of Year	52,723	52,723	-
Prior Year Encumbrances Appropriated	5,477	5,477	-
Fund Balance End of Year	<u>\$ 52,723</u>	<u>\$ 39,398</u>	<u>\$ (13,325)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

	Emergency Preparedness Grant		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 280,617	\$ 256,904	\$ (23,713)
Expenditures			
Public Safety			
Materials and Supplies	619	619	-
Contractual Services	40,677	36,097	4,580
Capital Outlay	3,232	3,232	-
Other	844,869	587,335	257,534
Total Expenditures	889,397	627,283	262,114
Deficiency of Revenues Under Expenditures	(608,780)	(370,379)	238,401
Fund Balance Beginning of Year	39,684	39,684	-
Prior Year Encumbrances Appropriated	608,780	608,780	-
Fund Balance End of Year	\$ 39,684	\$ 278,085	\$ 238,401

	Juvenile Justice		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 191,592	\$ 60,492	\$ (131,100)
Other	14,200	6,263	(7,937)
Total Revenues	205,792	66,755	(139,037)
Expenditures			
Current			
Public Safety			
Personal Services	139,700	21,413	118,287
Materials and Supplies	500	-	500
Contractual Services	38,800	-	38,800
Capital Outlay	14,000	-	14,000
Other	15,500	999	14,501
Total Expenditures	208,500	22,412	186,088
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,708)	44,343	47,051
Other Financing Sources			
Transfers In	-	3,284	3,284
Net Change In Fund Balance	(2,708)	47,627	50,335
Fund Balance Beginning of Year	243,390	243,390	-
Fund Balance End of Year	\$ 240,682	\$ 291,017	\$ 50,335

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

	<i>Recycle Ohio Litter Grant</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 118,875	\$ 87,782	\$ (31,093)
Expenditures			
Current			
Public Works			
Other	146,889	136,730	10,159
Deficiency of Revenues Under Expenditures	(28,014)	(48,948)	(20,934)
Fund Deficit Beginning of Year	(14,206)	(14,206)	-
Prior Year Encumbrances Appropriated	42,221	42,221	-
Fund Deficit End of Year	<u>\$ 1</u>	<u>\$ (20,933)</u>	<u>\$ (20,934)</u>

	<i>Children's Trust State Grant</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	-	-
Fund Balance Beginning of Year	3,838	3,838	-
Fund Balance End of Year	<u>\$ 3,838</u>	<u>\$ 3,838</u>	<u>\$ -</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Drug Court Planning Grant
For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 6,000	\$ 8,718	\$ 2,718
Intergovernmental	<u>43,346</u>	<u>43,346</u>	<u>-</u>
Total Revenues	<u>49,346</u>	<u>52,064</u>	<u>2,718</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	43,259	42,639	620
Materials and Supplies	3,841	988	2,853
Contractual Services	730	400	330
Other	<u>29,697</u>	<u>29,563</u>	<u>134</u>
Total Expenditures	<u>77,527</u>	<u>73,590</u>	<u>3,937</u>
Deficiency of Revenues Under Expenditures	(28,181)	(21,526)	6,655
Other Financing Sources			
Advances In	<u>3,612</u>	<u>1,202</u>	<u>(2,410)</u>
Net Change in Fund Balance	(24,569)	(20,324)	4,245
Fund Balance Beginning of Year	31,421	31,421	-
Prior Year Encumbrances Appropriated	<u>590</u>	<u>590</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 7,442</u>	<u>\$ 11,687</u>	<u>\$ 4,245</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Indigent Guardianship
For the Year Ended December 31, 2005*

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 65,000	\$ 66,205	\$ 1,205
Expenditures			
Current			
General Government - Judicial			
Personal Services	75,000	54,833	20,167
Materials and Supplies	2,000	1,104	896
Contractual Services	16,056	7,257	8,799
Capital Outlay	1,000	-	1,000
Other	1,000	661	339
Total Expenditures	95,056	63,855	31,201
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,056)	2,350	32,406
Fund Balance Beginning of Year	51,707	51,707	-
Prior Year Encumbrances Appropriated	56	56	-
Fund Balance End of Year	\$ 21,707	\$ 54,113	\$ 32,406

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

	<i>Probate Court Security Grant</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 8,000	\$ 23,055	\$ 15,055
Expenditures			
Current			
General Government - Judicial			
Contractual Services	4,725	4,525	200
Capital Outlay	9,000	1,632	7,368
Total Expenditures	<u>13,725</u>	<u>6,157</u>	<u>7,568</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,725)	16,898	22,623
Fund Balance Beginning of Year	24,265	24,265	-
Prior Year Encumbrances Appropriated	<u>725</u>	<u>725</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 19,265</u>	<u>\$ 41,888</u>	<u>\$ 22,623</u>

	<i>Sheriff Law Enforcement Trust</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Licenses and Permits	\$ 25,000	\$ 16,962	\$ (8,038)
Intergovernmental	2,968,432	2,820,138	(148,294)
Total Revenues	<u>2,993,432</u>	<u>2,837,100</u>	<u>(156,332)</u>
Expenditures			
Current			
Public Safety			
Personal Services	23,733	15,185	8,548
Capital Outlay	2,968,432	2,968,432	-
Other	20,840	20,840	-
Total Expenditures	<u>3,013,005</u>	<u>3,004,457</u>	<u>8,548</u>
Deficiency of Revenues Under Expenditures	(19,573)	(167,357)	(147,784)
Fund Balance Beginning of Year	2,493	2,493	-
Prior Year Encumbrances Appropriated	<u>17,080</u>	<u>17,080</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ -</u>	<u>\$ (147,784)</u>	<u>\$ (147,784)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

	<i>Geographical Information Systems</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<i>Total Expenditures</i>	-	-	-
<i>Excess of Revenues Over Expenditures</i>	-	-	-
<i>Fund Balance Beginning of Year</i>	11,272	11,272	-
<i>Fund Balance End of Year</i>	<u>\$ 11,272</u>	<u>\$ 11,272</u>	<u>\$ -</u>

	<i>Board of Elections</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Intergovernmental	\$ 73,605	\$ 3,765,395	\$ 3,691,790
<i>Expenditures</i>			
Current			
General Government - Legislative and Executive			
Personal Services	45,605	31,253	14,352
Materials and Supplies	5,000	-	5,000
Contractual Services	5,000	3,657	1,343
Capital Outlay	89,175	3,767,213	(3,678,038)
Other	3,000	-	3,000
<i>Total Expenditures</i>	<u>147,780</u>	<u>3,802,123</u>	<u>(3,654,343)</u>
<i>Deficiency of Revenues Under Expenditures</i>	(74,175)	(36,728)	37,447
<i>Fund Balance Beginning of Year</i>	2,491	2,491	-
<i>Prior Year Encumbrances Appropriated</i>	<u>71,684</u>	<u>71,684</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 37,447</u>	<u>\$ 37,447</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

	<i>Special Assessment Bond Retirement</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Special Assessments	\$ 690,000	\$ 676,078	\$ (13,922)
<i>Expenditures</i>			
Debt Service			
Principal Retirement	535,167	385,013	150,154
Interest and Fiscal Charges	309,502	309,502	-
<i>Total Expenditures</i>	844,669	694,515	150,154
<i>Deficiency of Revenues Under Expenditures</i>	(154,669)	(18,437)	136,232
<i>Fund Balance Beginning of Year</i>	154,669	154,669	-
<i>Fund Balance End of Year</i>	\$ -	\$ 136,232	\$ 136,232

	<i>General Obligation Bond Retirement</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<i>Expenditures</i>			
Debt Service			
Principal Retirement	200,940	-	200,940
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(200,940)	-	200,940
<i>Fund Balance Beginning of Year</i>	200,940	200,940	-
<i>Fund Balance End of Year</i>	\$ -	\$ 200,940	\$ 200,940

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Jail Capital Improvements

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 1,146,290	\$ 1,146,290	\$ -
Expenditures			
Capital Outlay			
Capital Outlay	1,146,290	1,146,290	-
Excess of Revenues Over Expenditures	-	-	-
Fund Balance Beginning of Year	\$ 6,775	6,775	-
Fund Balance End of Year	\$ 6,775	\$ 6,775	\$ -

Mental Retardation and Developmental Disabilities Capital

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
Capital Outlay			
Capital Outlay	369,796	40,446	329,350
Deficiency of Revenues under Expenditures	(369,796)	(40,446)	329,350
Other Financing Sources			
Transfers In	350,000	100,000	(250,000)
Net Change in Fund Balance	(19,796)	59,554	79,350
Fund Balance Beginning of Year	38,118	38,118	-
Prior Year Encumbrances Appropriated	19,796	19,796	-
Fund Balance End of Year	\$ 38,118	\$ 117,468	\$ 79,350

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Courthouse Restoration

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	-	-
Fund Balance Beginning of Year	35,375	35,375	-
Fund Balance End of Year	<u>\$ 35,375</u>	<u>\$ 35,375</u>	<u>\$ -</u>

Ditch Maintenance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	-	-
Fund Balance Beginning of Year	5,413	5,413	-
Fund Balance End of Year	<u>\$ 5,413</u>	<u>\$ 5,413</u>	<u>\$ -</u>

Engineer's Construction

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 13,788,168	\$ 7,640,839	\$ (6,147,329)
Expenditures			
Capital Outlay			
Capital Outlay	13,787,792	7,640,839	6,146,953
Excess of Revenues Over Expenditures	376	-	(376)
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ 376</u>	<u>\$ -</u>	<u>\$ (376)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Permanent Improvement

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 700,000	\$ -	\$ (700,000)
Other	-	714,700	714,700
Total Revenues	<u>700,000</u>	<u>714,700</u>	<u>14,700</u>
Expenditures			
Capital Outlay			
Capital Outlay	<u>10,449,980</u>	<u>10,224,239</u>	<u>225,741</u>
Deficiency of Revenues Under Expenditures	<u>(9,749,980)</u>	<u>(9,509,539)</u>	<u>240,441</u>
Fund Balance Beginning of Year	147,964	147,964	-
Prior Year Encumbrances Appropriated	<u>9,743,921</u>	<u>9,743,921</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 141,905</u>	<u>\$ 382,346</u>	<u>\$ 240,441</u>

Survey Monument

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Other	\$ 21,500	\$ 16,512	\$ (4,988)
Expenditures			
Capital Outlay			
Capital Outlay	<u>22,400</u>	<u>21,410</u>	<u>990</u>
Deficiency of Revenues Under Expenditures	<u>(900)</u>	<u>(4,898)</u>	<u>(3,998)</u>
Fund Balance Beginning of Year	<u>4,929</u>	<u>4,929</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,029</u>	<u>\$ 31</u>	<u>\$ (3,998)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Sewer

For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 17,640,000	\$ 19,224,874	\$ 1,584,874
Special Assessments	342,014	342,014	-
Interest	110,000	-	(110,000)
Other Operating Revenues	<u>823,866</u>	<u>638,766</u>	<u>(185,100)</u>
Total Revenues	<u>18,915,880</u>	<u>20,205,654</u>	<u>1,289,774</u>
Expenses			
Current			
Personal Services	4,697,000	4,399,915	297,085
Contractual Services	10,335,267	9,467,843	867,424
Materials and Supplies	1,160,825	952,722	208,103
Other Operating Expenses	131,800	128,351	3,449
Capital Outlay	6,032,084	4,159,294	1,872,790
Debt Service			
Principal Retirement	2,089,678	2,052,425	37,253
Interest and Fiscal Charges	<u>1,375,559</u>	<u>1,375,559</u>	<u>-</u>
Total Expenses	<u>25,822,213</u>	<u>22,536,109</u>	<u>3,286,104</u>
Deficiency of Revenues Under Expenses	(6,906,333)	(2,330,455)	4,575,878
Fund Equity Beginning of Year	6,761,052	6,761,052	-
Prior Year Encumbrances Appropriated	<u>2,957,468</u>	<u>2,957,468</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 2,812,187</u>	<u>\$ 7,388,065</u>	<u>\$ 4,575,878</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Water

For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 630,000	\$ 715,323	\$ 85,323
Expenses			
Current			
Personal Services	214,000	179,935	34,065
Contractual Services	385,344	344,314	41,030
Materials and Supplies	64,869	37,627	27,242
Other Operating Expenses	11,918	5,606	6,312
Capital Outlay	37,500	29,568	7,932
Debt Service			
Principal Retirement	53,315	45,000	8,315
Interest and Fiscal Charges	<u>44,185</u>	<u>44,185</u>	-
Total Expenses	<u>811,131</u>	<u>686,235</u>	<u>124,896</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	(181,131)	29,088	210,219
Fund Equity Beginning of Year	628,858	628,858	-
Prior Year Encumbrances Appropriated	<u>82,131</u>	<u>82,131</u>	-
Fund Equity End of Year	<u>\$ 529,858</u>	<u>\$ 740,077</u>	<u>\$ 210,219</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Molly Stark Hospital

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Total Revenues	\$ -	\$ -	\$ -
Total Expenses	-	-	-
Excess of Revenues Over Expenses	-	-	-
Fund Equity Beginning of Year	<u>10</u>	<u>10</u>	-
Fund Equity End of Year	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ -</u>

Nist Nursing Home

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Other Operating Revenues	\$ -	\$ 60	60
Total Expenses	-	-	-
Excess of Revenues Over Expenses	-	60	60
Fund Equity Beginning of Year	<u>70,467</u>	<u>70,467</u>	-
Fund Equity End of Year	<u>\$ 70,467</u>	<u>\$ 70,527</u>	<u>\$ 60</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

Sheriff's Web Check Service

For the Year Ended December 31, 2005

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 6,000	\$ -	\$ (6,000)
Licenses and Permits	-	1,050	1,050
Total Revenues	<u>6,000</u>	<u>1,050</u>	<u>(4,950)</u>
Expenses			
Current			
Other Operating Expenses	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Deficiency of Revenues Under Expenses	-	(4,950)	(4,950)
Fund Equity Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Deficity End of Year	<u>\$ -</u>	<u>\$ (4,950)</u>	<u>\$ (4,950)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

Self Insurance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 10,100,000	\$ 9,642,162	\$ (457,838)
Expenses			
Current			
Personal Services	155,000	57,657	97,343
Contractual Services	257,740	59,998	197,742
Claims	10,784,526	10,663,104	121,422
Materials and Supplies	5,300	798	4,502
Other Operating Expenses	107,100	66,883	40,217
Capital Outlay	10,000	1,303	8,697
Total Expenses	<u>11,319,666</u>	<u>10,849,743</u>	<u>469,923</u>
Deficiency of Revenues Under Expenses	(1,219,666)	(1,207,581)	12,085
Other Financing Sources			
Transfers In	170,000	177,500	7,500
Net Change in Fund Balance	(1,049,666)	(1,030,081)	19,585
Fund Equity Beginning of Year	1,855,186	1,855,186	-
Prior Year Encumbrances Appropriated	<u>864,666</u>	<u>864,666</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 1,670,186</u>	<u>\$ 1,689,771</u>	<u>\$ 19,585</u>

Workers' Compensation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 404,590	\$ 404,590
Other Operating Revenues	-	20,829	20,829
Total Revenues	<u>-</u>	<u>425,419</u>	<u>425,419</u>
Expenses			
Current			
Personal Services	100,000	64,309	35,691
Contractual Services	106,625	57,062	49,563
Claims	5,571,919	972,284	4,599,635
Materials and Supplies	5,552	65	5,487
Capital Outlay	5,000	14	4,986
Total Expenses	<u>5,789,096</u>	<u>1,093,734</u>	<u>4,695,362</u>
Deficiency of Revenues Under Expenses	(5,789,096)	(668,315)	5,120,781
Fund Equity Beginning of Year	5,781,920	5,781,920	-
Prior Year Encumbrances Appropriated	<u>7,177</u>	<u>7,177</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 1</u>	<u>\$ 5,120,782</u>	<u>\$ 5,120,781</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2005

George C. Brissel

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	-	-
Fund Balance Beginning of Year	2,190	2,190	-
Fund Balance End of Year	<u>\$ 2,190</u>	<u>\$ 2,190</u>	<u>\$ -</u>

MRDD Gifts & Donations

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Interest	\$ 5,000	\$ 10,668	\$ 5,668
Expenditures			
Current			
Other	5,000	-	5,000
Excess of Revenues Over Expenditures	-	10,668	10,668
Fund Balance Beginning of Year	407,418	407,418	-
Fund Balance End of Year	<u>\$ 407,418</u>	<u>\$ 418,086</u>	<u>\$ 10,668</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Juvenile Court Gifts & Donations

For the Year Ended December 31, 2005

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Other	\$ 11,216	\$ 11,224	\$ 8
Expenditures			
Current			
General Government - Judicial			
Personal Services	9,037	9,037	-
Materials and Supplies	130	16	114
Contractual Services	685	594	91
Other	<u>4,143</u>	<u>3,821</u>	<u>322</u>
Total Expenditures	<u>13,995</u>	<u>13,468</u>	<u>527</u>
Deficiency of Revenue Under Expenditures	(2,779)	(2,244)	535
Fund Balance Beginning of Year	1,957	1,957	-
Prior Year Encumbrances Appropriated	<u>823</u>	<u>823</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 536</u>	<u>\$ 535</u>



Statistical Section

STARK COUNTY, OHIO

General Fund Expenditures by Function

Last Ten Years

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
General Government:										
Legislative and Executive	\$ 13,469,083	\$ 13,227,090	\$ 11,918,540	\$ 12,461,254	\$ 14,069,643	\$ 13,309,751	\$ 10,416,514	\$ 12,824,019	\$ 10,131,364	\$ 8,799,621
Judicial	11,774,421	11,543,564	9,734,511	10,178,534	9,097,380	8,104,886	7,603,749	6,390,079	5,460,190	5,688,309
Public Safety	18,793,564	17,993,422	15,750,182	16,416,828	16,775,793	16,748,305	13,007,445	12,388,108	12,074,992	12,607,941
Public Works	2,169,784	2,329,991	343,441	968,904	495,340	1,060,740	451,309	601,849	533,566	288,877
Health	-	-	-	-	478	-	30,916	-	461,572	429,440
Human Services	992,988	946,889	818,095	791,004	757,218	703,110	653,112	743,761	601,194	531,911
Conservation and Recreation	-	-	-	-	-	290,400	168,873	63,906	155,623	106,856
Economic Development and Assistance							45,000	80,774	55,000	-
Other	867,147	1,049,024	889,611	694,952	1,310,711	437,133	652,905	695,036	642,726	449,794
Intergovernmental	6,463,026	7,046,255	5,375,726	6,201,663	6,444,825	6,098,763	4,761,599	4,219,338	90,000	170,000
Principal Retirement	108,453	95,379	79,965	353,674	336,112	384,084	1,028,957	6,738,553	735,564	715,154
Interest and Fiscal Charges	<u>5,553</u>	<u>8,944</u>	<u>1,698</u>	<u>12,698</u>	<u>33,492</u>	<u>46,263</u>	<u>79,962</u>	<u>113,792</u>	<u>154,765</u>	<u>157,359</u>
Total Expenditures	<u>\$ 54,644,019</u>	<u>\$ 54,240,558</u>	<u>\$ 44,911,769</u>	<u>\$ 48,079,511</u>	<u>\$ 49,320,992</u>	<u>\$ 47,183,435</u>	<u>\$ 38,900,341</u>	<u>\$ 44,859,215</u>	<u>\$ 31,096,556</u>	<u>\$ 29,945,262</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

General Fund Revenues by Source

Last Ten Years

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
Property and Other Local Taxes	\$ 14,181,344	\$ 13,871,516	\$ 12,633,158	\$ 12,475,840	\$ 12,505,898	\$ 11,041,095	\$ 11,489,976	\$ 11,293,271	\$ 13,742,436	\$ 13,403,712
Permissive Sales Tax	11,233,477	11,337,625	4,371,631	135,147	30,712	478,942	6,005,514	9,244,752	8,643,286	8,091,493
Charges for Services	14,191,702	14,864,055	14,670,171	13,729,182	12,675,471	10,923,865	11,363,861	12,358,007	8,306,666	6,850,771
Licenses and Permits	53,319	58,539	67,810	64,535	60,700	35,202	635,885	666,554	724,691	664,936
Fines and Forfeitures	382,548	738,486	621,501	373,327	746,256	176,673	185,466	773,623	265,317	620,731
Intergovernmental	9,242,000	9,460,910	9,003,657	10,785,908	9,610,784	9,943,107	10,193,298	8,155,852	6,509,325	6,519,325
Interest	3,141,527	1,966,173	1,952,241	3,867,217	7,278,328	9,079,726	5,777,280	6,498,701	6,123,561	4,869,497
Rent	399,668	361,654	418,420	438,582	467,947	454,598	484,934	552,444	48,405	414,772
Other	<u>1,300,874</u>	<u>1,724,561</u>	<u>1,707,414</u>	<u>1,744,888</u>	<u>1,649,611</u>	<u>1,248,328</u>	<u>606,409</u>	<u>82,563</u>	<u>813,632</u>	<u>378,828</u>
Total Revenues	<u>\$ 54,126,459</u>	<u>\$ 54,383,519</u>	<u>\$ 45,446,003</u>	<u>\$ 43,614,626</u>	<u>\$ 45,025,707</u>	<u>\$ 43,381,536</u>	<u>\$ 46,742,623</u>	<u>\$ 49,625,767</u>	<u>\$ 45,177,319</u>	<u>\$ 41,814,065</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2005	\$ 52,685,916	\$ 51,237,985	97.25 %	\$ 1,505,870	\$ 52,743,855	100.11 %	\$ 1,995,205	3.79 %
2004	51,788,793	50,553,216	97.61	1,409,384	51,962,600	100.34	1,766,764	3.41
2003	39,062,282	37,992,054	97.26	1,240,505	39,232,559	100.44	1,899,675	4.86
2002	38,402,470	37,408,410	97.41	1,259,004	38,667,414	100.69	1,803,843	4.70
2001	38,650,675	37,446,814	96.89	1,512,435	38,959,249	100.80	1,841,354	4.76
2000	35,759,626	34,746,989	97.17	1,005,378	35,752,367	99.98	1,610,990	4.51
1999	34,108,934	33,214,349	97.38	897,671	34,112,020	100.01	1,853,390	5.43
1998	33,226,195	32,450,369	97.67	800,503	33,250,872	100.07	1,651,802	4.97
1997	31,552,400	30,883,903	97.88	648,587	31,532,490	99.94	1,570,663	4.98
1996	31,752,212	31,214,736	98.31	592,358	31,807,094	100.17	1,622,991	5.11

(1) State Reimbursement of Rollback and Homestead Exemptions are included.

(2) Penalties and interest are included, since by Ohio Law they become part of the tax obligation as assessment occurs.

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Tangible Personal Property Taxes

Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Delinquent Tax Collections	Total Tax Collected	Outstanding Delinquent Taxes
2005	\$ 8,493,944	\$ 8,312,175	\$ 783,412	\$ 9,095,588	2,437,724
2004	8,375,353	8,011,953	646,492	8,658,445	2,314,437
2003	7,402,629	6,890,986	553,797	7,444,783	1,892,043
2002	8,151,747	7,418,644	798,592	8,217,236	2,028,733
2001	8,601,314	7,741,614	610,508	8,352,122	1,380,847
2000	7,970,307	7,760,282	569,326	8,329,608	867,732
1999	7,963,661	7,643,774	333,729	7,977,503	768,074
1998	7,637,697	7,421,379	308,445	7,729,824	803,196
1997	7,266,991	7,167,653	309,959	7,477,612	593,874
1996	7,189,881	7,022,582	337,836	7,360,418	677,158

Source: Stark County Auditor

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	Ratio
2005	\$ 6,152,058,180	\$ 17,577,309,086	\$ 272,838,620	\$ 310,043,886	\$ 716,256,710	\$ 2,984,402,958	\$ 7,141,153,510	\$ 20,871,755,930	34.2%
2004	6,015,476,300	17,187,075,143	269,500,350	306,250,398	700,357,757	2,918,157,321	6,985,334,407	20,411,482,862	34.2
2003	5,371,131,720	15,346,090,629	266,683,550	303,049,489	733,462,000	3,056,091,667	6,371,277,270	18,705,231,785	34.1
2002	5,284,095,870	15,097,416,771	257,386,350	292,484,489	849,140,358	3,396,561,432	6,390,622,578	18,786,462,692	34.0
2001	5,207,501,060	14,878,574,457	339,865,070	386,210,307	895,970,175	3,583,880,700	6,443,336,305	18,848,665,464	34.2
2000	4,476,945,780	12,791,273,657	343,203,900	390,004,432	830,240,358	3,320,961,432	5,650,390,038	16,502,239,521	34.2
1999	4,385,308,290	12,529,452,257	366,001,490	415,910,784	829,547,997	3,318,191,988	5,580,857,777	16,263,555,029	34.3
1998	4,259,997,000	12,171,420,000	359,121,500	408,092,614	795,593,469	3,182,373,876	5,414,711,969	15,761,886,490	34.4
1997	3,624,592,950	10,355,979,857	358,373,820	407,242,977	756,978,265	3,027,913,060	4,739,945,035	13,791,135,894	34.4
1996	3,510,723,240	10,030,637,829	375,481,670	426,683,716	711,869,370	2,847,477,480	4,598,074,280	13,304,799,025	34.6

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

(2) The percentage for all real property was 35%, for public utility property was 88%, and for tangible personal property equipment 25% (1993-2004) and 23% for inventory (2003-2004).

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Retardation & Developmental Disabilities	6.80	6.80	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Molly Stark Hospital	-	-	-	-	-	-	-	-	-	0.50
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	11.50	11.50	9.60	9.60	9.60	9.60	9.60	9.60	9.60	10.10
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	8.10	8.10	8.10	8.10	5.10	5.10	5.10	5.10	5.10	5.10
Canton - Canton City	6.10	6.10	-	-	-	-	-	-	-	-
Canton - Meyers Lake Village	6.10	6.10	6.10	6.10	3.10	3.10	3.10	3.10	3.10	3.10
Jackson	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75
Jackson - Hills & Dales Village	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00
Lake - Uniontown Police District	18.00	18.00	17.30	18.00	16.00	16.80	16.80	17.00	17.00	17.00
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	13.80	13.80	13.80	12.80	12.80	12.80	13.30	13.30	13.30	13.30
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	8.10	8.10
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	9.25	9.75	9.75	9.95	10.25	10.25	12.75	12.75	9.25	9.10
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	7.90	7.90	7.90	6.90	9.90	9.90	9.90	9.90	7.90	8.30
Osnaburg - East Canton Village	5.90	5.90	5.90	4.90	7.90	7.90	7.90	7.90	5.90	6.30
Paris	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	9.75	9.75	9.75	9.25	9.25	8.50	8.50	8.50	8.50	8.50
Perry - Navarre Village	8.25	8.25	8.25	7.75	7.75	7.00	7.00	7.00	7.00	-
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	11.65	11.65	11.65	11.40	10.80	10.80	10.80	10.80	10.80	10.80
Plain - Canton City	0.10	0.10	-	-	-	-	-	-	-	-
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	8.70	8.70	8.70	8.70	8.70	8.70	9.20	9.20	9.20	9.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	5.45
Washington	5.00	5.00	5.00	5.25	5.25	5.25	5.25	5.25	5.25	5.50
Washington - Alliance City	3.10	3.10	-	-	-	-	-	-	-	-

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments (continued)

(Per \$1,000 of Assessed Value)

Last Ten Years

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<u>School Districts</u>										
Alliance CSD	61.50	54.10	54.40	54.40	54.40	54.60	50.70	50.70	50.70	50.70
Brown LSD	38.60	38.60	38.70	38.70	39.41	39.20	40.10	40.10	33.50	33.50
Canton CSD	66.10	58.20	58.20	58.20	59.20	59.20	54.70	54.70	54.70	54.70
Canton LSD	46.20	46.20	46.20	46.20	46.80	47.40	49.10	49.10	49.10	39.30
Fairless LSD	51.60	46.80	46.50	47.40	47.00	48.20	50.70	50.70	50.50	43.80
Jackson LSD	49.00	46.90	48.30	48.50	45.60	44.30	46.60	46.60	46.60	46.60
Lake LSD	60.60	61.10	62.80	62.80	62.80	63.30	57.90	57.90	58.10	58.20
Louisville CSD	55.50	55.90	55.90	55.90	49.00	49.00	49.00	49.00	49.00	49.00
Marlington LSD	56.90	56.90	48.40	48.40	48.40	48.40	48.90	48.90	48.90	48.90
Massillon CSD	51.10	51.70	52.30	50.50	51.60	51.90	51.80	51.80	52.10	52.30
Minerva LSD	45.00	45.70	45.80	46.50	41.80	42.40	45.00	45.00	44.60	45.80
North Canton CSD	65.80	65.50	65.50	65.50	61.10	61.20	61.90	61.90	61.90	61.90
Northwest LSD	60.20	60.80	61.20	54.60	54.20	55.10	57.40	57.40	57.80	57.60
Osnauburg LSD	57.20	57.20	57.20	57.20	57.20	59.50	60.80	60.80	48.30	48.50
Perry LSD	48.70	49.00	50.20	49.70	49.70	51.60	54.90	54.90	54.90	45.10
Plain LSD	57.60	57.70	57.70	52.60	52.60	52.60	52.60	52.60	52.60	45.70
Sandy Valley LSD	43.90	44.60	44.80	44.40	44.40	45.20	47.10	47.10	46.30	47.60
Southeast LSD	45.10	45.10	46.35	46.35	46.65	47.25	48.50	48.50	41.80	42.10
Tuscarawas Valley LSD	37.00	38.15	38.50	38.70	39.40	40.20	37.40	37.40	37.40	37.60
Tuslaw LSD	60.20	61.00	60.70	53.90	53.90	53.90	53.90	53.90	53.90	53.90
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	3.20	3.30	3.50	3.50	3.50	2.00
Wayne County JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Canton	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	14.80	11.80	11.80	11.80	11.80	10.80	10.80	10.80	10.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Hartville	7.05	7.05	7.05	7.05	5.05	5.05	5.05	5.05	5.05	5.05
Hills & Dales	17.50	17.50	17.50	17.50	17.50	17.50	19.20	19.20	19.20	14.03
Limaville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	16.90	16.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	23.40	23.40	23.40	21.40	21.40	21.40	21.40	21.40	18.40	18.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.75
Canton Regional Transit Authority	-	-	-	-	-	-	-	-	3.90	3.90
County Parks	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.20	0.20
Massillon Joint Recreational District	-	-	-	-	-	-	-	-	-	-
North Canton Public Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Stark County District Library	1.00	-	-	-	0.70	0.75	0.75	0.75	-	-
Quad Ambulance District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	4.50	4.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

Source: Stark County Auditor

STARK COUNTY, OHIO

Special Assessments Billed and Collected

Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2005	\$ 1,423,371	\$ 1,405,002	98.7%	\$ 161,533
2004	1,149,728	1,206,487	104.9	143,972
2003	1,153,076	1,205,465	104.5	145,464
2002	1,090,474	1,198,445	109.9	130,231
2001	1,075,617	1,153,577	107.2	148,174
2000	988,933	833,704	84.3	179,134
1999	823,610	627,955	76.2	321,972
1998	731,173	544,356	74.4	349,735
1997	789,296	299,433	37.9	303,401
1996 (2)	2,447,281	1,068,470	43.7	191,416

(1) Outstanding delinquent assessments include accrued interest.

(2) The Special Assessments Billed and Collected for 1996 include amounts that the property owners have paid off prior to the issuance of debt by the County.

Source: Stark County Auditor

STARK COUNTY, OHIO

Computation of Legal Debt Margin

December 31, 2005

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2005	\$ 7,141,153,510	\$ 7,141,153,510
Debt Limitation	177,028,838	71,411,535
Total Outstanding Debt:		
General Obligation Bonds	16,444,749	16,444,749
Special Assessment Bonds	5,549,220	5,549,220
OWDA Loans	15,211,913	15,211,913
OPWC Loan	683,879	683,879
ODOT SIB Loan	3,638,234	3,638,234
Total	<u>41,527,995</u>	<u>41,527,995</u>
Exemptions:		
General Obligation Bonds - Enterprise	16,444,749	16,444,749
Special Assessment Bonds	5,549,220	5,549,220
OWDA Loans	15,211,913	15,211,913
OPWC Loan	683,879	683,879
ODOT SIB Loan	<u>3,638,234</u>	<u>3,638,234</u>
Total	<u>41,527,995</u>	<u>41,527,995</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 177,028,838</u>	<u>\$ 71,411,535</u>

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>171,028,838</u>
	<u>\$ 177,028,838</u>

(2) The Debt Limitation equals one percent of the assessed value.

(3) The Amount Available in the Debt Service Fund
is not listed as an exemption since all debt is exempt and including
it would result in negative net debt.

Source: Stark County Auditor

STARK COUNTY, OHIO

*Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Years*

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2005	380,608	\$ 7,141,153,510	\$ -	\$ 337,172	\$ -	0.00%	0.00%
2004	381,229	6,985,334,407	-	355,609	-	0.00	0.00
2003	377,519	6,371,277,270	-	320,942	-	0.00	0.00
2002	377,940	6,390,622,578	-	360,760	-	0.00	0.00
2001	377,438	6,443,336,305	-	322,368	-	0.00	0.00
2000	378,098	5,650,390,038	-	331,051	-	0.00	0.00
1999	373,174	5,580,857,777	-	314,870	-	0.00	0.00
1998	373,112	5,414,711,969	-	254,556	-	0.00	0.00
1997	373,719	4,739,945,035	5,660,000	200,942	5,459,058	0.12	14.61
1996	374,406	4,598,074,280	5,920,000	183,722	5,736,278	0.12	15.32

(1) Includes only General Obligation Bonds.

Source: Stark County Auditor

STARK COUNTY, OHIO

*Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Fund Expenditures
Last Ten Years*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Fund Expenditures	Ratio of Debt Service to Total General Fund Expenditures
2005	\$ -	\$ -	\$ -	\$ 54,644,019	0.00%
2004	-	-	-	54,240,558	0.00
2003	-	-	-	44,911,769	0.00
2002	-	-	-	48,079,511	0.00
2001	-	-	-	49,320,992	0.00
2000	-	-	-	47,183,435	0.00
1999	-	-	-	38,900,341	0.00
1998	280,000	393,252	673,252	44,859,215	1.50
1997	260,000	409,372	669,372	31,096,556	2.15
1996	245,000	424,318	669,318	29,945,262	2.24

Source: Stark County Auditor

STARK COUNTY, OHIO

Computation of Direct and Overlapping General Bonded Debt December 31, 2005

Political Subdivision	Debt Outstanding (1)	Percentage Applicable To County (2)	Amount Applicable To County
<u>Direct</u>			
Stark County	\$ -	-	\$ -
<u>Overlapping</u>			
Cities Wholly Within County	38,932,000	100.00	38,932,000
Villages Wholly Within County	177,670	100.00	177,670
Townships Wholly Within County	293,335	100.00	293,335
School Districts Wholly Within County	162,371,568	100.00	162,371,568
City of Alliance	6,615,000	99.37	6,573,326
Alliance City School District	9,544,990	94.65	9,034,333
Fairless Local School District	13,800,000	97.60	13,468,800
Jackson Local School District	77,454,635	98.10	75,982,997
Lake Local School District	23,839,893	99.79	23,789,829
Minerva Local School District	13,274,998	52.61	6,983,976
Northwest Local School District	21,369,986	79.95	17,085,304
Tuscarawas Valley Local School District	4,459,981	7.55	336,729
Tuslaw Local School District	14,174,990	98.94	<u>14,024,735</u>
<i>Total Overlapping</i>			<u>369,054,602</u>
<i>Total Applicable to Stark County</i>			<u><u>\$ 369,054,602</u></u>

(1) Includes only General Obligation Bonds paid from general resources (i.e. bonds paid from proprietary funds and special assessments are not included).

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Stark County Auditor

STARK COUNTY, OHIO

Demographic Statistics

December 31, 2005

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
Aultman Health Foundation	Health Care and Health Insurance	4,978
The Timken Company	Manufacturer, Steel and Tapered Roller Bearings	4,896
County of Stark	County Government	2,840
Canton City Board of Education	Education	2,629
Mercy Medical Center	Health Care	2,531
Maytag Corporation (Hoover Company operations)	Vacuum Sweepers and Other Appliances	1,292
Workshops, Inc.	Health and Rehabilitation Services	1,060
GE Capital	Credit Services	1,034
Fisher Foods Marketing, Inc.	Grocery Chain	907
Freshmark, Inc.	Meat Processing	906

(continued)

Source: Stark Development Board,
Ohio Department of Development,
Employers

STARK COUNTY, OHIO

Demographic Statistics (continued)

December 31, 2005

Total Population 380,608

Sex

Male 183,069

Female 197,539

Age

Under 5 Years 23,847

5 to 14 Years 52,529

15 to 19 Years 27,305

20 to 24 Years 21,523

25 to 44 Years 114,052

45 to 54 Years 50,369

55 to 64 Years 34,267

65 to 74 Years 31,274

75 Years and Over 25,443

Under 20 Years 103,681

Percent of Total
Population 27.2

65 Years and over 56,717

Percent of Total
Population 14.9

Year	Population (1)	School Enrollment (2)	Average Unemployment Rate for
			Stark County (3)
2005	380,608	63,009	6.3
2004	381,229	62,990	6.6
2003	377,519	63,298	6.4
2002	377,940	63,315	5.3
2001	377,438	63,434	3.9
2000	378,098	63,567	4.1
1999	373,174	64,746	4.3
1998	373,112	65,110	4.1
1997	373,719	65,283	4.8
1996	374,406	65,628	5.3

Sources:

- (1) U.S. Bureau of the Census and Ohio Department of Development,
Office of Strategic Research
- (2) Stark County Educational Service Center
- (3) Ohio Bureau of Employment Services

STARK COUNTY, OHIO

Property Value, Construction and Bank Deposits

Last Ten Years

Collection Year	Real Property Value			New Construction			
	Agricultural/ Residential	Commercial/ Industrial	Total Value (1)	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits
2005	\$ 4,911,292,900	\$ 1,240,765,280	\$ 6,152,058,180	\$ 60,296,710	\$ 18,622,820	\$ 78,919,530	\$ 2,041,744,000
2004	4,805,332,240	1,198,564,060	6,003,896,300	68,352,300	21,609,080	89,961,380	2,081,380,000
2003	4,225,157,140	1,135,490,040	5,360,647,180	70,367,240	25,821,800	96,189,040	2,197,639,000
2002	4,136,904,220	1,138,191,990	5,275,096,210	58,866,930	26,715,930	85,582,860	2,153,245,000
2001	4,054,732,980	1,143,175,900	5,197,908,880	52,876,850	23,397,730	76,274,580	1,029,891,000
2000	3,454,120,400	1,013,046,030	4,467,166,430	43,816,290	17,913,240	61,729,530	1,021,596,000
1999	3,371,481,840	1,004,438,080	4,375,919,920	37,539,330	42,996,420	80,535,750	916,844,000
1998	3,293,801,960	956,320,160	4,250,122,120	43,410,890	22,111,630	65,522,520	843,638,000
1997	2,770,921,870	844,710,060	3,615,631,930	42,904,610	18,770,780	61,675,390	1,623,273,000
1996	2,700,196,530	801,302,240	3,501,498,770	47,255,860	16,715,340	63,971,200	1,570,223,000

(1) Does not include Public Utility Real Property and Mineral Lands and Rights.

Source: Stark County Auditor
Federal Reserve Bank of Cleveland, Ohio

STARK COUNTY, OHIO

Principal Property Taxpayers

December 31, 2005

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Timken Company	Tapered Roller Bearings and Steel	\$ 28,123,240	\$ 115,324,460	\$ 143,447,700	2.01%
Ohio Power	Electric Utility	4,448,780	105,634,350	110,083,130	1.54
Ohio Bell Telephone	Telephone Utility	2,979,710	52,871,270	55,850,980	0.78
Ohio Edison	Electric Utility	2,328,050	30,007,820	32,335,870	0.45
Maytag Corporation (Hoover Company operations)	Vacuum Sweepers and Other Appliances	8,474,000	22,371,480	30,845,480	0.43
Aqua Ohio Inc	Water Utility		25,384,790	25,384,790	0.36
East Ohio Gas	Natural Gas Utility	2,135,980	18,532,600	20,668,580	0.29
Marathon Ashland Petroleum LLC	Refiner/Marketer of Petroleum Products	2,358,060	18,198,930	20,556,990	0.29
Stark Commons Ltd	Retail Shopping Plaza/Restaurants	18,646,440	-	18,646,440	0.26
American Landfill Inc	Landfill	<u>13,794,020</u>	<u>1,054,200</u>	<u>14,848,220</u>	0.21
Totals		<u>\$ 83,288,280</u>	<u>\$ 389,379,900</u>	<u>\$ 472,668,180</u>	

Source: Stark County Auditor

STARK COUNTY, OHIO

Miscellaneous Statistics

December 31, 2005

Date of Incorporation 1808

155th Largest County in the United States (1) (3,141 counties in U.S.)

County Seat Canton, Ohio

Area - Square Miles 567

Number of Political Subdivisions Located in the County:

Cities 6

Villages 13

Townships 17

School Districts 20

Vocational School Districts 3

Colleges: 3

Malone

Mount Union

Stark State College of Technology

Universities: 3

Ashland - Stark Branch

Kent State - Stark Branch

Walsh

Road Mileage (2)

U.S. Highways 72.75

State Highways 251.01

County Highways 415.16

Communications

10 Radio Stations - WHBC-AM/FM, ESPN-AM,
WCER-AM, WILB-AM, WINW-AM, WNPQ-FM,
WOFN-FM, WQXK-FM, WRQK-FM, WZKL-FM

3 Television Station - PAX-TV (CH 23),
WDLI-TV (CH17), WIVM-TV (CH 52)

2 Cable Companies - Massillon Cable, Time Warner

4 Daily Newspapers - Alliance Review, Beacon Journal -
Stark County Bureau, The Independent, The Repository

Voter Statistics, Election of November, 2005 (3)

Number of Registered Voters 265,997

Number of Voters, Last General Election 99,167

Percentage of Voters Voting 37.28%

Sources:

(1) 2000 Census of Population & Housing

(2) Ohio Department of Transportation

(3) Stark County Board of Elections

All other information obtained from County records